



FOREIGN CONVENTION AND TOUR INCENTIVE PROGRAM Non-Residents Purchasing Tour Packages: Rebate for Eligible Tour Packages

Note: This info sheet supersedes GST/HST Info Sheet, GI-032, *Foreign Convention and Tour Incentive Program – Rebate for Non-Residents Purchasing Tour Packages*, dated April 2007.

This info sheet explains how non-residents can claim a rebate for the GST/HST they paid on eligible tour packages as well as how registrant suppliers can pay or credit the rebate amount to non-residents.

Effective January 1, 2008, the rates of the GST and the HST have been reduced. The rate of the GST has been reduced from 6% to 5%. The rate of the HST has been reduced from 14% to 13%.

For information on what is an eligible tour package, see GST/HST Info Sheet GI-044, *Foreign Convention and Tour Incentive Program – Tour Packages: What is an Eligible Tour Package*.

For information on rebates for short-term and/or camping accommodation purchased and then sold as part of a tour package, see GST/HST Info Sheet GI-033, *Foreign Convention and Tour Incentive Program – Non-Resident Tour Operators: Rebate for Accommodation Sold in Eligible Tour Packages*.

In this publication, the “GST” means the 5% goods and services tax and the “HST” means the 13% harmonized sales tax.

“Camping accommodation” means a campsite at a campground or recreational trailer park that is rented continuously as a place of lodging for periods of less than one month to the same individual. It includes water, electricity and waste disposal services, if accessed by means of an outlet or hook-up at the campsite and if provided with the campsite.

“Consumer” means an individual who purchases property or services for his/her own personal use or enjoyment, or for the personal use or enjoyment of another individual.

“Non-resident” means a person not resident in Canada and could be an individual, a business or an organization.

“Registrant” means a person who is registered, or is required to be registered, for GST/HST purposes.

“Short-term accommodation” means the rental of an accommodation unit as a place of lodging for an individual who will occupy it continuously for a period of less than one month and that costs more than \$20 per night. Overnight or week-long accommodation in hotels or motels would usually be short-term accommodation. Short-term accommodation also includes any type of overnight shelter that is part of a tour package that also includes food and the services of a guide.

Short-term accommodation does not include a residential complex or unit when it is provided under a timeshare arrangement, or overnight shelter on trains, travel trailers, boats, or structures that are, or could be, self-propelled.

“Tour operator” means a person that, in the ordinary course of its business, packages or sells tours that are ultimately sold to, or are for the use of, either a group of travellers or an individual traveller. Outfitters or owners of a lodge, hotel or motel may be tour operators if they package tours for sale in the ordinary course of their business.

When travel agencies sell tour packages on behalf of a tour operator, the travel agencies are not tour operators. Travel agencies would, however, be tour operators if the travel agencies packaged and sold tours on their own account. Persons that sell packages that include a convention facility or related

La version française du présent document est intitulée *Programme d'incitation pour congrès étrangers et voyages organisés – Non-résidents qui achètent des voyages organisés : remboursement de la taxe payée sur les voyages organisés admissibles*.



convention supplies are also not considered tour operators when selling these packages.

Background

Effective April 1, 2007, the Visitor Rebate Program was cancelled and the Foreign Convention and Tour Incentive Program (FCTIP) was introduced. This change did not affect how non-residents can claim a rebate on eligible tour packages or how much they can claim. Consequently, the following rules apply to rebates claimed before and after April 1, 2007.

A rebate of up to 50% of the GST/HST paid on eligible tour packages is available to non-resident consumers. This rebate is also available to non-resident businesses or organizations that buy eligible tour packages for the use of non-resident employees or clients. In addition, this rebate is available to non-resident non-registered tour operators that buy, and then resell, eligible tour packages.

Under the FCTIP, registrants that pay or credit a rebate amount at the point of sale and then claim a deduction on their GST/HST return have to file a schedule to provide additional information on the amounts paid or credited. More information on this schedule is found under the heading, "Information schedule for rebate amounts paid or credited".

Conditions for claiming a rebate for eligible tour packages

Non-resident non-registered tour operators

A non-resident non-registered tour operator can claim a rebate of up to 50% of the GST/HST paid on an eligible tour package if all the conditions listed below are met (unless the registrant supplier has already paid or credited the rebate amount to the tour operator).

- The tour operator bought the eligible tour package for resale in the ordinary course of its business of selling tour packages.
- The tour operator sold the eligible tour package to another non-resident and payment for the resale of this package was made at a place outside Canada where the tour operator or its agent conducts business. To determine if this condition is met, the CRA will consider where the payment is processed and deposited.

- The accommodation included in the eligible tour package was made available to a non-resident individual.
- The tour operator is a non-resident of Canada at the time the rebate claim is filed.
- The tour operator paid a minimum of either \$10 GST or \$26 HST on the eligible tour package. If the purchase price became due or was paid in 2007, these amounts were \$12 GST and \$28 HST.

If a tour operator paid both the GST and the HST on an eligible tour package and the amounts paid were less than the minimum \$10 and \$26 respectively, then the tour operator must contact the supplier to get the necessary documentation to show that the parts of the tour package that were taxed at the GST rate and the HST rate were sold for a total price of at least \$200.

- The tour operator submits the rebate claim to the CRA within one year after the last day any GST/HST included in the claim became payable. Generally, the day the tax becomes payable is the day the amount is paid or the date of the invoice, whichever comes first.
- The tour operator includes all required supporting documents with its rebate claim.

Non-residents that are not tour operators

A non-resident consumer and other non-residents that are not registered and that are not tour operators, for example, businesses or organizations, can claim a rebate of up to 50% of the GST/HST paid on an eligible tour package if all the conditions listed below are met (unless the registrant supplier has already paid or credited the rebate amount to the tour operator).

- The non-resident is not purchasing the eligible tour package for resale in the ordinary course of a business of selling tour packages.
- The accommodation included in the eligible tour package is made available to a non-resident individual.
- The person claiming the rebate is a non-resident of Canada at the time the rebate claim is filed.
- The non-resident paid a minimum of either \$10 GST or \$26 HST on the eligible tour package. If the purchase price became due or was

paid in 2007, these amounts were \$12 GST and \$28 HST.

If a non-resident paid both the GST and the HST on an eligible tour package and the amounts paid were less than the minimum \$10 and \$26 respectively, then the non-resident must contact the supplier to get the necessary documentation to show that the parts of the tour package that were taxed at the GST rate and the HST rate were sold for a total price of at least \$200.

- The non-resident submits the rebate claim to the CRA within one year after the last day any GST/HST included in the claim became payable. Generally, the day the tax becomes payable is the day the amount is paid or the date of the invoice, whichever comes first.
- The non-resident includes all required supporting documents with its rebate claim.

Methods for calculating the rebate

There are two methods that can be used to calculate the rebate amount for an eligible tour package: the general calculation method and the quick calculation method.

General calculation method

The general calculation method is used by:

- non-resident non-registered tour operators;
- non-residents that are not tour operators if they choose not to use the quick calculation method as explained below; and
- registrant suppliers that pay or credit the rebate amount at the point of sale.

When using the general calculation method, the rebate amount available is generally equal to 50% of the GST/HST paid on the eligible tour package.

Example 1

A non-resident non-registered tour operator purchases 15 identical eligible tour packages from a Canadian supplier for \$22,000 plus \$2,860 HST (13%). The rebate amount that the tour operator is entitled to claim is \$1,430, which represents 50% of the HST paid.

The amount of the rebate must be pro-rated if any ineligible accommodation such as overnight shelter on a train or boat is included in the package. The rebate amount is determined by the formula:

$$C/D \times E$$

where

- C is the total number of nights for which short-term and/or camping accommodation included in the package is made available in Canada;
- D is the number of nights the non-resident individual to whom the accommodation is made available spends in Canada as part of the tour package, including ineligible accommodation such as overnight shelter on a boat or a train; and
- E is 50% of the GST/HST paid on the eligible tour package.

Example 2

A non-resident non-registered tour operator buys an eligible tour package from a Canadian registrant for \$1,000 plus \$50 GST (5%). The package includes three nights accommodation in a hotel in Canada and one night accommodation on a train in Canada and is resold to a non-resident individual.

The tour operator uses the formula $C/D \times E$, where

C = 3 (number of nights of eligible accommodation in Canada)

D = 4 (number of nights the non-resident spends in Canada as part of the tour package, including the overnight shelter on the train)

E = \$25 (50% of the GST paid on the tour package)

The rebate amount is calculated as follows:

$$3/4 \times \$25 = \$18.75$$

Quick calculation method

Only non-residents that are not tour operators can choose to use the quick calculation method to calculate the rebate amount for an eligible tour package.

The rebate amount available using the quick calculation method is the total of:

- \$5 per night of short-term accommodation in Canada included in the package, and
- \$1 per night of camping accommodation in Canada included in the package.

Example 3

A non-resident consumer buys an eligible tour package from a Canadian tour operator and pays the 5% GST. The package includes two nights accommodation in a hotel and three nights accommodation at a campground. The rebate amount available using the quick calculation method is calculated as follows:

\$5 × 2 nights of short-term accommodation	\$10
\$1 × 3 nights of camping accommodation	+ 3
Total rebate	\$13

Overnight shelter that is part of a tour package that also includes food and the services of a guide is short-term accommodation. Therefore, in this case, the rebate amount calculation is based on \$5 per night of eligible overnight shelter.

When non-residents use the quick calculation method, each rebate claim is limited to:

- \$75 for all eligible tour packages if a consumer files the claim; and
- \$75 for each individual to whom the short-term and/or camping accommodation is made available as part of an eligible tour package if a business or an organization files the claim.

If the non-resident consumer uses the general calculation method, a rebate can be claimed for all of the eligible tour packages. However, a special rule applies when a non-resident consumer purchases more than one eligible tour package from the same person and the packages include short-term and/or camping accommodation in Canada on the same nights. If the non-resident consumer uses the quick calculation method, a rebate can be claimed only for one of the packages.

Non-residents that are not tour operators can use either the general calculation method or the quick calculation method when filing a rebate claim with the CRA. The result of each calculation may be different and the non-resident may claim a rebate using the method that gives the higher rebate amount.

Non-residents must use the same calculation method for all eligible tour packages included in the same rebate claim. However, if they file separate rebate claims for different tour packages, they can then choose different calculation methods for each claim.

Note that, unlike the quick calculation method, there is no limit to the amount of a rebate claim when using the general calculation method.

Example 4

A non-resident consumer buys an eligible tour package from a Canadian tour operator for \$2,000 plus \$100 GST (5%). The tour package includes three nights accommodation in a hotel in Canada and two nights accommodation on a train.

Using the general calculation method with the formula $C/D \times E$, the rebate amount is \$30:

C = 3 (number of nights of eligible accommodation in Canada)

D = 5 (number of nights the non-resident spends in Canada as part of the tour package, including overnight shelter on the train)

E = \$50 (50% of the \$100 GST paid on the tour package)

$$3/5 \times \$50 = \$30$$

Using the quick calculation method of \$5 per night of short-term accommodation, the rebate amount is \$15 ($\5×3) = \$15.

The non-resident can claim the rebate using the higher amount of \$30.

Example 5

A non-resident consumer travelling in Canada with his family buys four eligible tour packages for \$2,000 each for a total of \$8,000. He pays \$260 HST (13%) on each package for a total of \$1,040 HST. The four packages are identical and include 7 nights of short-term accommodation in Canada.

If the non-resident consumer uses the quick calculation method of \$5 per night of short-term accommodation, he can claim a rebate for only one of the packages. In this case, the rebate amount would be \$35:

$$\$5 \times 7 \text{ nights of short-term accommodation}$$

However, if he uses the general calculation method, he can claim a rebate for 50% of the HST paid on all four packages. In this case, the rebate amount would be \$520:

$$\$1,040 \times 50\% = \$520$$

The non-resident can claim a rebate using the higher amount of \$520.

How to claim the rebate

Non-residents can receive a rebate for eligible tour packages by:

- filing a rebate claim with the CRA; or
- being paid or credited the rebate amount by a registrant supplier, such as a Canadian tour operator, at the point of sale if certain conditions are met.

Rebate claimed with the CRA

If the registrant supplier does not pay or credit the rebate amount at the point of sale, the non-resident can file form GST115, [*GST/HST Rebate Application for Tour Packages*](#), with the CRA. Non-residents must file the rebate claim within one year after the last day on which any tax included in the claim became payable, and must include the required supporting documents to prove that they qualify for the rebate.

Proof for claims filed by tour operators

Tour operators must provide the following documents with their rebate claim:

- original invoices or receipts showing the amount of the GST/HST paid; and
- itineraries or other documents providing detailed descriptions of the tour packages (group or individual).

These documents must demonstrate that the packages are tour packages that were sold to the tour operator for an all-inclusive price and that the packages included short-term and/or camping accommodation in Canada and at least one service (i.e., that they are eligible tour packages). In addition, the documents must specify the number of nights of short-term and/or camping accommodation in Canada included in the packages. The documents must be either in English or French, or a translation provided.

If non-resident tour operators do not provide the required supporting documents with the rebate claim, or if the documents do not contain enough information to prove that they are eligible for the rebate, then the rebate will be denied.

The CRA may accept other types of documents if such documents confirm that the tour operator qualifies for the rebate. The information showing

that the tour operator has met the eligibility requirements does not have to be on separate documents. One or two documents may contain all the necessary information. In addition, electronic documents capable of being rendered into writing are also acceptable.

Non-resident tour operators must keep the following documents as part of their records and make them available to the CRA on demand:

- a list of the names and addresses of the non-residents who purchased the eligible tour packages;
- the name of the agent through whom they made the sales (if applicable);
- copies of the invoices issued to their clients; and
- a list of the names and addresses of the non-resident individuals who stayed in the accommodation.

These documents must be in either English or French, or a translation provided. They must be maintained in Canada unless the tour operator obtains permission from the CRA to keep them at a place outside Canada. For more information on books and records, see GST/HST Memoranda 15.1, [*General Requirements for Books and Records*](#).

Proof for claims filed by non-residents that are not tour operators

Non-resident that are not tour operators must provide the following documents with their rebate claim:

- original invoices or receipts showing the amount of GST/HST paid;
- itineraries or detailed descriptions provided by the tour operator for the tour packages included in the claim.

The documents must be in either English or French, or a translation provided.

The documents must indicate that the packages are eligible tour packages that were sold to the non-residents for an all-inclusive price and that the packages included short-term and/or camping accommodation in Canada and at least one service. In addition, the documents must specify the number

of nights of short-term and/or camping accommodation in Canada included in the packages.

If non-residents that are not tour operators do not provide the required supporting documents with the rebate claim or if the documents do not contain enough information to prove that they are eligible for the rebate, then the rebate will be denied.

Rebate amount paid or credited by a registrant

Non-residents purchasing eligible tour packages may receive the rebate amount at the point of sale from the registrant supplier that charged them the GST/HST. The rebate amount that a registrant supplier can pay or credit is the same amount that the non-resident would have received if the non-resident had paid the tax and filed a rebate claim with the CRA.

A registrant supplier that pays or credits a rebate amount has to use the general calculation method to determine the rebate amount that it can pay or credit. The rebate amount is up to 50% of the GST/HST charged on eligible tour packages unless it has to be pro-rated because ineligible accommodation (such as overnight shelter on a train or boat) is included in the package. More information on this method is found under the heading “Methods for calculating the rebate”.

If a registrant supplier pays or credits the rebate amount at the point of sale, then the non-resident cannot file a rebate claim with the CRA for the same amount, or any part of it.

Before paying or crediting the rebate amount, a registrant supplier should verify that the non-resident qualifies for it. In addition, when a registrant supplier pays or credits a rebate amount to a non-resident (other than a tour operator), one of the following conditions must be met:

- payment for the eligible tour package must be made at a place outside Canada where the registrant or its agent conducts business; or
- a deposit of at least 20% of the total price for the eligible tour package is paid by the non-resident. The deposit must be paid at least 14 days before the first day that any short-term or camping accommodation included in the package is made available to the non-resident individual. The deposit must be paid by credit, debit or charge

card, cheque, bank draft, or other bill of exchange, drawn on an account from a financial institution outside Canada.

If a registrant supplier pays or credits a rebate amount, and at that time the registrant knew, or ought to have known, that the non-resident did not qualify for the rebate, both persons (non-resident and registrant supplier) are jointly and severally liable to repay the amount to the Receiver General. Otherwise, only the non-resident is liable to repay the amount. These rules also apply if an amount is paid or credited in excess of the amount that the non-resident is entitled to receive.

Documentary evidence

A registrant supplier that pays or credits the rebate amount to a non-resident has to keep documentary evidence that the person is a non-resident of Canada. A statement or letter from a tour operator stating that all the guests are non-residents is not acceptable proof that the guests are non-residents. As well, a passport does not contain sufficient information and the information that it does contain may not be up to date for FCTIP purposes. In addition, the address provided must be a street address not a post office box number.

Appendix A to this info sheet provides an example of a form that could be used as satisfactory evidence of proof of non-residence in Canada.

A registrant supplier must also keep documentary evidence that the non-resident would be entitled to the rebate if the non-resident had paid the tax and filed a rebate claim with the CRA. Appendix B to this info sheet provides an example of a form that could be used to help determine if a non-resident (other than a tour operator) would qualify for the rebate if it had paid the tax and filed a rebate claim with the CRA.

Appendix C to this info sheet provides an example of a form that could be used for tour operators.

These sample forms are not required under the legislation. The CRA will determine at the time of audit whether a registrant supplier could have paid or credited a rebate amount to a non-resident and claimed a deduction from its net tax.

How to pay or credit a rebate amount for eligible tour packages

The rules listed below apply when registrant suppliers pay or credit a rebate amount.

- They charge the amount of applicable GST/HST on the eligible tour package.
- They indicate the full amount of the GST/HST payable and the rebate amount paid or credited on their invoices.
- They account for the full amount of the GST/HST charged on line 103 of their GST/HST return for the reporting period in which they charged the tax.
- They may claim a deduction equal to the rebate amount paid or credited on line 107 of their GST/HST return that is filed within one year after the day the tax became payable or the day the rebate was paid or credited, whichever is later.
- They file form GST106, [Schedule 2 – Information on Claims Paid or Credited for Foreign Conventions and Tour Packages](#), by the due date of the GST/HST return in which they claimed the deduction for the rebate amount paid or credited.

Example 6

A registrant supplier in Saskatchewan sold the following eligible tour packages to a non-resident non-registered tour operator:

	Cost	GST
Tour package no. 1	\$2,000	\$100
Tour package no. 2	3,000	150
Tour package no. 3	4,000	200
Tour package no. 4	<u>2,000</u>	<u>100</u>
Total	<u>\$11,000</u>	<u>\$550</u>

The tour operator qualifies for the rebate and the registrant supplier agrees to credit the rebate amount at the point of sale.

For these packages, the rebate amount is 50% of the tax paid:

$$\$550 \times 50\% = \$275$$

The registrant's invoice to the tour operator shows the following:

Amount charged to the tour operator	\$11,000
GST (\$11,000 × 5%)	<u>550</u>
Subtotal	\$11,550
Less credit of GST rebate amount	<u>275</u>
Net amount payable	<u>\$11,275</u>

The registrant includes the following amounts on its GST/HST return for the reporting period in which the tax was charged:

Sales and other revenue (line 101):	\$11,000	
GST/HST collected (line 103)	550	
Adjustments (line 104)	<u>0</u>	
Total GST/HST/adjustments (line 105)		550
Input tax credits (line 106)	0	
Adjustment (line 107)	<u>275</u>	
Total ITCs /adjustments (line 108)		<u>275</u>
Net tax (line 109)		<u>\$275</u>

The registrant also includes the information related to the credit for the rebate amount on form GST106, [Schedule 2 – Information on Claims Paid or Credited for Foreign Conventions and Tour Packages](#).

Information schedule for rebate amounts paid or credited

If registrant suppliers pay or credit a rebate amount for an eligible tour package and claim a deduction on line 107 of their GST/HST return, they have to file form GST106, [Schedule 2 – Information on Claims Paid or Credited for Foreign Conventions and Tour Packages](#). They have to file the schedule no later than the due date of the GST/HST return in which they claimed the deduction.

The following information is to be provided on this form:

- the registrant's name, business number and reporting period;
- the number of claims paid or credited during the reporting period;
- the total amount the registrant supplier charged to the non-residents (before the GST/HST and the deduction for a rebate amount); and
- the rebate amount paid or credited to the non-residents and for which the registrant claimed a deduction in the reporting period.

Registrants that fail to file the information schedule on or before the due date of the GST/HST return in which they claimed the deduction must add an

amount equal to interest to their net tax. In addition, they must add an amount equal to the deduction and interest to their net tax if the information schedule is not filed by the earlier of:

- the day that is four years after the due date of the GST/HST return in which they claimed the deduction; and
- the day stipulated by the CRA in a demand to file.

The information schedule must be filed for any eligible tour packages for which:

- the applicable GST/HST charged on the eligible tour package becomes payable after March 2007; and
- the registrant claimed a deduction for a rebate amount paid or credited to a non-resident after March 2007.

Additional information

See booklet RC4160, *Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases*, for more information on how to claim a rebate for eligible tour packages and guide RC4036, *GST/HST Information for the Travel and Convention Industry*, for more information on the travel industry.

This info sheet does not replace the law found in the *Excise Tax Act* (the Act) and its Regulations. It is provided for your reference. As it may not completely address your particular operation, you may wish to refer to the Act or appropriate regulation, or contact any CRA GST/HST Rulings Centre for additional information. These centres are listed in GST/HST Memorandum 1.2, *Canada Revenue Agency GST/HST Rulings Centres*. If you wish to make a technical enquiry on the GST/HST by telephone, please call the toll-free number 1-800-959-8287. A ruling should be requested for certainty in respect of any particular GST/HST matter.

If you are located in Quebec and wish to make a technical enquiry or request a ruling related to the GST/HST, please contact Revenu Québec by calling the toll-free number 1-800-567-4692, or visit their Web site at www.revenu.gouv.qc.ca.

All GST/HST publications are available on the CRA Web site at www.cra-arc.gc.ca/tax/technical/gsthst-e.html.

Reference in CRA publications is made to the harmonized sales tax (HST) that applies to property and services provided in Nova Scotia, New Brunswick, and Newfoundland and Labrador (the "participating provinces") at a rate of 13%. The goods and services tax rate is 5%.

Appendix A – Proof of non-residence in Canada

The following examples of written documentation, to be kept on file, will generally be considered satisfactory to the Minister of National Revenue as certification that the person to whom the sale is made is not resident in Canada.

(a) In the case of a non-resident consumer:

Name of individual: _____

Street address: _____

I certify that I am not resident in Canada for purposes of the *Excise Tax Act*.

Signature of individual

Date (YYYY-MM-DD)

(b) In the case of a non-resident person, other than a consumer:

Name of person: _____

Name of authorized representative: _____

Title: _____

Street address: _____

I certify that the above-mentioned person is not resident in Canada for purposes of the *Excise Tax Act*. I have personal knowledge of such matters and I am authorized to act on the person's behalf.

Signature of authorized representative

Date (YYYY-MM-DD)

Appendix B – Non-residents (other than tour operator) confirming eligibility for a rebate for eligible tour packages

The following is an example of a form that could be used to help determine if a non-resident (other than a tour operator) would qualify for a rebate for an eligible tour package. The CRA will determine at the time of audit whether a registrant supplier could have paid or credited a rebate amount to a non-resident and claimed a deduction from its net tax.

Name of registrant supplier: _____

Street address: _____

Date of tour package: from _____ to _____
YYYY-MM-DD YYYY-MM-DD

Name of person: _____

Street address: _____

If applicable:

Name of authorized representative: _____

Title: _____

We confirm that we would be entitled to claim a rebate for the eligible tour package under subsection 252.1(2) of the *Excise Tax Act* if we had paid the GST/HST and filed a rebate claim with the CRA. We agree to pay any GST/HST for any tour package purchased found not to be eligible for a rebate. We certify that we have met all of the following conditions:

- ☐ We are not resident in Canada.
- ☐ We purchased the eligible tour package otherwise than for resale in the ordinary course of a business.
- ☐ The accommodation included in the tour package was made available to a non-resident individual.

Signature of individual or authorized representative of the business

Date (YYYY-MM-DD)

Appendix C – Non-resident non-registered tour operator confirming eligibility for a rebate for eligible tour packages

The following is an example of a form that could be used to help determine if a non-resident non-registered tour operator would qualify for the rebate. The CRA will determine at the time of audit whether a registrant supplier could have paid or credited a rebate amount to a non-resident and claimed a deduction from its net tax.

Name of registrant supplier: _____

Street address: _____

Date of tour package: from _____ to _____
YYYY-MM-DD YYYY-MM-DD

Name of person: _____

Name of authorized representative: _____

Title: _____

Street address: _____

We confirm that we would be entitled to claim a rebate for the eligible tour package under subsection 252.1(3) of the *Excise Tax Act* if we had paid the GST/HST and filed a rebate claim with the CRA. We agree to pay any GST/HST for any tour package purchased found not to be eligible for a rebate. We certify that we have met all of the following conditions:

- ☐ We are not resident in Canada.
- ☐ We are not registered for GST/HST purposes.
- ☐ We purchased the eligible tour package for resale in the ordinary course of our business of selling tour packages.
- ☐ We sold the eligible tour package to a non-resident.
- ☐ Payment for the resale of the tour package was made outside Canada at a place where we (or our agent) was conducting business.
- ☐ The accommodation included in the tour package was made available to a non-resident individual.

Signature of authorized representative

Date (YYYY-MM-DD)