

INFORMATION

Business Travel to Canada

Use this form if you are a non-resident business and you or your business's non-resident representatives (e.g., your employees) travelled to Canada and paid goods and services tax / harmonized sales tax (GST/HST), Manitoba provincial sales tax (PST), or Quebec provincial sales tax (TVQ) on eligible accommodation (including camping). Sales taxes from other provinces are not eligible for this refund. We must receive your application within one year after the day you paid for the eligible accommodation.

- The total number of nights of continuous paid short term accommodation has to be less than one month per lodging establishment.
- Attach a list which certifies that all the individuals who used the accommodation are non-resident of Canada, and are representatives of your non-resident business.
- If your refund claim covers more than one visit to Canada, enter the earliest arrival date and the latest departure date on the front of this form. Also attach a list of the various arrival and departure dates.

If you are a non-resident of Canada who personally exports goods for commercial purposes, and you have paid GST/HST on these goods, see Form GST189, *General Application for Rebate of Goods and Services Tax (GST) / Harmonized Sales Tax (HST)* to apply for your tax rebate.

Mail this rebate application to:

**Visitor Rebate Program
Summerside Tax Centre
Revenue Canada
Summerside PE C1N 6C6
CANADA**

Visitors to Canada

Refer to the pamphlet called *Tax Refund For Visitors to Canada*, and complete Form GST176, *Application for Visitor Refund of Goods and Services Tax / Harmonized Sales Tax (GST/HST)*, *Manitoba Provincial Sales Tax (PST)*, and *Quebec Sales Tax (TVQ)* if you are:

- a non-resident visitor to Canada (e.g. you visited Canada on pleasure travel); or
- a non-resident business traveller who bought eligible goods for **non-business use** while visiting Canada.

All these publications and forms are available on the Internet at <http://www/rc/gc/ca>, and at Revenue Canada tax services offices. You may also find some of them at tourist information centres, participating duty-free shops in Canada, as well as at Canadian embassies and consulates outside Canada.