



Canada Revenue
Agency

Agence du revenu
du Canada

Rebate for Tour Packages, Foreign Conventions, and Non-Resident Exhibitor Purchases

Includes forms GST115 and GST386

Is this booklet for you?

This booklet is for you if you are:

- a non-resident, non-registered tour operator that purchased and resold an eligible tour package;
- a non-resident, non-registered tour operator that purchased short-term and/or camping accommodation and resold it in an eligible tour package;
- a non-resident, non-registered business, organization, or individual that purchased an eligible tour package and the short-term and/or camping accommodation included in the package was made available to a non-resident individual;
- a sponsor or a non-registered organizer of a foreign convention; or
- a non-resident, non-registered exhibitor at any convention.

This booklet is **not** for you if:

- a Canadian supplier paid or credited you with the total rebate amount you are entitled to claim; or
- you are a Canadian travel provider (such as a hotel) and you are paying or crediting a rebate amount for an eligible tour package, or for foreign conventions. For more information, see Guide RC4036, *Information for the Travel and Convention Industry*.

The booklet includes Form GST115, *GST/HST Rebate Application for Tour Packages* and Form GST386, *Rebate Application for Conventions*, and explains the conditions for claiming these rebates and how to apply.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3. For more information, go to www.cra.gc.ca/alternate or call **1-800-959-2221**.

La version française de cette brochure est intitulée *Remboursement pour les voyages organisés, les congrès étrangers et les achats des exposants non-résidents*.

What's new?

We list the major changes below, including changes that have been announced but were not law at the time of printing this booklet. If they become law as proposed, they will be effective as of the dates indicated. For more information on these and other changes, see the areas outlined in colour in this booklet.

Harmonized sales tax for Ontario

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the harmonized sales tax in Ontario at the rate of 13% (5% federal part and 8% provincial part).

Harmonized sales tax for British Columbia

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the harmonized sales tax in BC at the rate of 12% (5% federal part and 7% provincial part).

Harmonized sales tax rate change for Nova Scotia

As of July 1, 2010, Nova Scotia increased its harmonized sales tax rate to 15% (5% federal part and 10% provincial part).

Table of contents

	Page
What is the GST/HST?	6
Quebec sales tax	7
What is a tour package?	7
What is an eligible tour package?	8
What is short-term accommodation?	8
What is camping accommodation?.....	9
What is a service?.....	9
What is not a service?	9
What is an all-inclusive price?.....	10
Examples of eligible tour packages	10
Examples of non-eligible tour packages	11
Rebate for tour operators	11
Who is a tour operator?.....	11
When is a rebate available?.....	12
Does the package include business meetings?	13
Claiming the rebate	13
Short-term or camping accommodation resold in a tour package	13
Tour package resold	13
Required documents	14
Rebate for non-resident businesses, organizations, and individuals	15
When is a rebate available?.....	15
Claiming the rebate	16
General calculation method	16
Quick calculation method	17
Required documents	17
Rebate for sponsors and organizers of foreign conventions	17
Who can claim a rebate?.....	19
What expenses are eligible for the rebate?	19
Property and services not eligible for a rebate.....	20
Claiming the rebate	20
How to calculate the rebate amount.....	20
Required documents	21
Rebate for non-resident exhibitors	22
Required documents	22
Is someone else completing and filing your rebate application for you? ..	23
Examples of related convention supplies	24
For more information	26

What is the GST/HST?

The goods and services tax (GST) is a tax that applies to most supplies of property and services made in Canada. Property can be goods, real property or intangible property such as admission, a show, or a hockey game.

Participating province – means the province of British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario.

The participating provinces harmonized their provincial sales tax with the GST to implement the harmonized sales tax (HST) in those provinces. Generally, HST applies to the same base of property and services as the GST.

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the HST in Ontario at the rate of 13% (5% federal part and 8% provincial part).

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the HST in BC at the rate of 12% (5% federal part and 7% provincial part).

Also, as of July 1, 2010, Nova Scotia increased its HST rate to 15% (5% federal part and 10% provincial part).

GST/HST Rates		
	Before July 1, 2010	On or after July 1, 2010
Ontario	GST at 5%	HST at 13%
British Columbia	GST at 5%	HST at 12%
Nova Scotia	HST at 13%	HST at 15%
New Brunswick	HST at 13%	HST at 13%
Newfoundland and Labrador	HST at 13%	HST at 13%
Territories and other provinces in Canada	GST at 5%	GST at 5%

Persons, including non-residents who come to Canada, usually pay either the GST or the HST, depending on where they make their purchase. Taxable purchases in a participating province are subject to the 12%, 13%, or 15% HST rate. Taxable purchases in a non-participating province are subject to the 5% GST rate. Special rules apply for a tour package that takes place in one or more participating provinces and in non-participating provinces.

We offer a rebate for the GST/HST paid on purchases of eligible tour packages by non-residents. For non-resident tour operators, a rebate may also be available on the purchase of short-term and/or camping accommodation they resold in an eligible tour package.

We also offer a rebate to sponsors and non-registered organizers of foreign conventions held in Canada for the GST/HST paid on the convention facility and related convention supplies. In addition, non-resident, non-registered exhibitors can get a rebate for the GST/HST paid on exhibition space and related convention supplies rented or purchased from a registrant for any convention.

Quebec sales tax

In certain cases, a rebate may also be available for the Quebec sales tax (QST) paid on purchases for a foreign convention. QST is often referred to as TVQ on invoices in Quebec. For more information, see “Rebate for sponsors and organizers of foreign conventions” on page 17.

What is a tour package?

A **tour package** is a combination of two or more services or of property and services that includes transportation services, accommodation, a right to use a campground or trailer park, or guide or interpreter services when the property and services are supplied together for an all-inclusive price.

Generally, a tour package is what is produced when a tour operator combines various elements to create something new. However, not all combinations of two or more services or of property and services are tour packages. The nature and purpose of the package also has to be considered. For example, if the overall purpose of a package is to provide a specialized service, it is not considered to be a tour package for GST/HST purposes. Examples of such packages are wellness packages, educational and counselling packages, children’s overnight camps, sports tournaments, and concert tours.

As well, an incentive trip that includes business meetings is not a tour package for GST/HST purposes.

What is an eligible tour package?

To be an eligible tour package for this rebate, a package must be a tour package (see “What is a tour package?” on the previous page), it must be sold for an all-inclusive price, and it **must include** the following:

- short-term and/or camping accommodation in Canada; and
- at least one service.

The terms “short-term accommodation,” “camping accommodation,” “service,” and “all-inclusive price” are explained below. For examples of packages that qualify as eligible tour packages and packages that do not, see “Examples of eligible tour packages” on page 10 and “Examples of non-eligible tour packages” on page 11.

Note

Packages that include a convention facility or related convention supplies are not tour packages for this rebate. However, you may qualify for a rebate if you are a sponsor or organizer of a foreign convention. For more information, see “Rebate for sponsors and organizers of foreign conventions” on page 17.

What is short-term accommodation?

For this rebate, short-term accommodation means the rental of an accommodation unit in Canada 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. For example, overnight or weeklong accommodation in any of the following would usually be considered short-term accommodation:

- hotels and motels;
- resorts and lodges; and
- bed-and-breakfast establishments.

Short term accommodation **includes** any type of overnight shelter (such as a tent) that is part of a tour package that also includes food and the services of a guide.

Short-term accommodation **does not include**:

- shelter on a train, trailer, boat, or other structure that is, or could be, self-propelled (for example, cruise-ship cabins, train berths, houseboats, travel trailers, and all recreational vehicles); and
- an accommodation unit supplied under a timeshare arrangement.

What is camping accommodation?

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

What is a service?

A service means anything other than property, money, and anything that is provided to an employer by an employee in the course of employment. Some examples of services that might be included in a tour package include:

- guide or interpreter services;
- transportation services;
- sightseeing excursions; and
- ski lessons.

What is not a service?

The following elements, usually included in a tour package **are property, not services**:

- short-term accommodation;
- meals;
- a right to enter or attend an event, such as tickets to a show or a hockey game;
- car rentals;
- ski rentals;
- ski lift tickets;
- access to golf courses; and
- park passes.

Note

Property means any type of property and includes goods, real property, and intangible property such as admission to a show or hockey game. Property does not include money.

What is an all-inclusive price?

Generally, an all-inclusive price means a single price for all property and services sold together in a package. However, in the tourism industry, sometimes prices for certain property or services are listed on an invoice for information purposes. We would accept that such packages are sold for an all-inclusive price.

Examples of eligible tour packages

The following are examples of packages that **are** eligible tour packages for this rebate.

Example 1

A package consists of round-trip air transportation, hotel accommodation in Canada, guided sightseeing tours, and meals sold for an all-inclusive price.

This package is an eligible tour package for this rebate because it is a tour package and it includes both short-term accommodation in Canada and a service (both the air transportation and the sightseeing tours are services) sold for an all-inclusive price.

Example 2

A package consists of accommodation at a bed and breakfast in Canada, bus transportation to and from an outlet shopping centre in a neighbouring city, and attendance at a festival sold for an all-inclusive price.

This package is an eligible tour package for this rebate because it is a tour package and it includes short-term accommodation in Canada and a service (intercity bus transportation) sold for an all-inclusive price.

Example 3

A purchaser asks that an advertised package be altered to add theatre tickets and a car rental. The advertised package consisted of hotel accommodation in Canada and round-trip air transportation. The altered package is sold for an all-inclusive price.

The altered package is an eligible tour package for this rebate, as it is a tour package, and it includes short-term accommodation in Canada and a service (air transportation), and it is sold for an all-inclusive price. The theatre tickets and car rental are property not services.

Example 4

A tour operator offers customized packages to purchasers. The tour operator offers short-term accommodation in Canada, meals, air transportation, and admission ticket options. Purchasers build their own package by choosing one of each option. The package is sold for an all-inclusive price.

This package is an eligible tour package for this rebate because it is a tour package and it includes short-term accommodation in Canada and a service (air transportation) for an all-inclusive price.

Examples of non-eligible tour packages

The following are examples of packages that **are not** eligible tour packages for this rebate.

Example 1

A package consists of camping accommodation in Canada, meals, and admission to a heritage site sold for an all-inclusive price.

This package is not an eligible tour package for this rebate. Although the package includes camping accommodation in Canada, it does not include a service (meals and admission are both property).

Example 2

A hotel in Canada provides short-term accommodation and a shuttle to and from a nearby casino. The shuttle is included in the **room price**.

This is not an eligible tour package for the rebate because the shuttle is an amenity that is part of the accommodation. Therefore, this is accommodation only, not a tour package.

Example 3

A stay at an all-inclusive resort in Canada is sold. Accommodation at the resort, meals at the resort, access to the resort swimming pool, access to the resort tennis court, and a spa service at the resort spa are part of the price.

This package is not an eligible tour package for this rebate because, in the case of an all-inclusive resort, items such as the meals, complimentary access to the resort swimming pool and tennis court, and a complimentary spa service at the resort spa are amenities that are part of the accommodation. Therefore, this is a supply of accommodation only, not a tour package.

Rebate for tour operators

Who is a tour operator?

Generally, a tour operator is a person who, in the ordinary course of business, packages tours that are ultimately sold to, or are for the use of, either a group of travellers or an individual traveller. An outfitter or an owner of a lodge, hotel, or motel may be a tour operator if the person packages tours for sale in the ordinary course of a business.

Travel agencies, when they sell tour packages for a tour operator, are not tour operators for this rebate. A person who sells packages that include a convention facility or related convention supplies is also not a tour operator for this rebate.

When is a rebate available?

If you are a non-resident tour operator and you are not registered for the GST/HST, you may be eligible for a rebate if:

- you purchased an eligible tour package (see “What is an eligible tour package?” on page 8) and resold it; or
- you purchased short-term and/or camping accommodation in Canada and resold it in an eligible tour package.

To qualify for the rebate, you must meet **all** of the following conditions:

- You made the purchase in the ordinary course of your business of selling tour packages.
- You sold the eligible tour package to another non-resident person.
- The accommodation included in the eligible tour package was made available to a non-resident individual.
- You received payment for the eligible tour package outside Canada at your place of business or the place of business of your agent. To determine if this condition is met, we consider where the payment is processed and deposited.
- You are a non-resident of Canada at the time the rebate application is filed.
- You paid at least \$200 (this amount does not include property and services included in the tour package that are not subject to tax, such as overseas transportation services).
- You send us your rebate application within one year after the last day any tax to which the rebate relates became payable. Generally, the day the tax became payable is the day you paid the amount due, or the date of the invoice, whichever comes first.
- You provide the necessary documents to prove you are eligible for the rebate. For more information, see “Required documents” on page 14.

If you purchase an eligible tour package, you may be able to get the rebate amount from your Canadian supplier. If the supplier pays or credits you with the rebate amount, you cannot apply to us for a rebate for that amount. If you purchase short-term or camping accommodation only, the supplier of the accommodation **cannot** pay or credit you for the tax you have to pay.

Does the package include business meetings?

Usually, an incentive trip that includes business meetings is not an eligible tour package. If you assemble an incentive trip that includes business meetings and the purpose of the trip is to conduct or attend business meetings, it is not a tour package for GST/HST purposes and consequently, it cannot be an eligible tour package. If the business meetings are a foreign convention, the rules for claiming a rebate for a foreign convention will apply and you have to use Form GST386, *Rebate Application for Conventions*, to claim any rebate you may be entitled to. To find out if you are eligible to claim a rebate for a foreign convention, see “Rebate for sponsors and organizers of foreign conventions” on page 17.

Claiming the rebate

To claim your rebate, use Form GST115, *GST/HST Rebate Application for Tour Packages*. This form is included in the middle of this booklet. Enter the total amount of your rebate claim in “Part C – Rebate claim.”

Short-term or camping accommodation resold in a tour package

If you are eligible to claim a rebate for the tax paid on short-term or camping accommodation you purchased and resold in an eligible tour package, you can claim a rebate of the actual amount of GST/HST that you paid on the accommodation. For the definition of “short-term accommodation,” see page 8. For the definition of “camping accommodation,” see page 9.

Tour package resold

If you are eligible to claim a rebate for the tax paid on an eligible tour package you purchased and resold, you can claim a rebate for part of the tax you paid on the tour package.

The rebate for an eligible tour package is generally equal to 50% of the GST/HST paid on the package. However, the rebate is reduced if any of the nights of accommodation provided in Canada as part of the tour package are ineligible accommodation. The reduced rebate amount is calculated as follows:

$$(A \div B) \times 50\% \text{ GST/HST paid}$$

Where:

A is the number of nights of short-term and/or camping accommodation in Canada included in the tour package, and

B is the total number of nights in Canada included in the tour package, including ineligible accommodation such as overnight shelter on a boat, trailer, or a train.

Example

An eligible tour package includes six days and five nights in Canada, with the first and last night of accommodation in a Canadian hotel and three nights on a train. GST of \$45 was paid on the tour package.

Only the two nights of accommodation in the hotel are short-term accommodation. Since the three nights of accommodation on the train are not short-term accommodation, the rebate is reduced. This means that the rebate equals 2/5 of 50% of the tax paid on the eligible tour package.

The rebate amount is \$9, calculated as follows:

$$2/5 \times (\$45 \times 50\%) = \$9$$

Required documents

If you do not provide all of the supporting documents with your rebate application, your rebate will be denied. Documents must be in either English or French, or you must provide a translation in English or French.

You have to send **all** of the following documents with your rebate claim:

- original invoices or receipts showing the GST/HST you paid; and
- itineraries or detailed descriptions for the eligible tour packages (group and individual). You can provide the itineraries on paper or CD. Call us at **902-432-5604** (from outside Canada) or **1-800-565-9353** (from within Canada) for other options.

You **must** also keep the following documents in your records and make them available if we ask to see them:

- a list of names and addresses of the non-residents who purchased the tour packages;
- a list of the names and addresses of the non-resident individuals who stayed in the accommodation;
- the name(s) of the agent(s) through whom you sold the tour packages (if applicable); and
- copies of the original invoices issued to your clients.

We may accept other types of documents if those other documents allow us to confirm whether the eligibility requirements are met.

The information demonstrating that the eligibility requirements have been met does not have to be on separate documents. All of the necessary information may be contained in only one or two documents. These could include electronic documents if they can be printed.

You have to request permission to keep your records relating to your rebate claims outside Canada. For more information on books and records, see GST/HST Memoranda 15.1, *General Requirements for Books and Records*.

Rebate for non-resident businesses, organizations, and individuals

If you purchased an eligible tour package (see “What is an eligible tour package?” on page 8) and the supplier did not pay or credit you with the rebate amount, you may be able to claim a rebate for up to 50% of the tax paid on the purchase of the eligible tour package.

If you are a non-resident tour operator, see “Rebate for tour operators” on page 11.

When is a rebate available?

You are eligible if you are:

- a non-resident individual visiting Canada; or
- a non-resident business or organization that is not registered for GST/HST and you purchase the eligible tour package for use by an employee or client (for example, if you are giving it to an employee as an incentive trip).

To qualify, you must meet **all** of the following conditions:

- The short-term and/or camping accommodation included in the eligible tour package was made available to a non-resident individual. For more information, see “What is short-term accommodation?” on page 8 and “What is camping accommodation?” on page 9.
- You **did not** purchase the eligible tour package to resell in the ordinary course of a business of selling tour packages.
- You are a non-resident of Canada at the time the rebate application is filed.
- You paid at least \$200 (this amount does not include property and services included in the tour package that are not subject to tax, such as overseas transportation services).
- You send us your rebate application within one year after the last day any tax to which the rebate relates became payable. Generally, the day the tax became payable is the day you paid the amount due or the date of the invoice, whichever comes first.
- You provide the necessary documents to prove you are eligible for the rebate. For more information, see “Required documents” on page 17.

Claiming the rebate

To claim your rebate, use Form GST115, *GST/HST Rebate Application for Tour Packages*. This form is included in the middle of this booklet. Enter the total amount of your rebate claim in “Part C – Rebate claim.” You can choose **one** of the following methods to calculate your rebate claim:

- general calculation method; or
- quick calculation method.

Note

Depending on your situation, the result of one of these calculations may be higher than the other. You may want to do both calculations to find out what your rebate would be using each method. You can claim the higher amount. However, you **must** use the same calculation method for all eligible tour packages included in a single rebate claim.

General calculation method

Using this method, the rebate for an eligible tour package is generally equal to 50% of the tax paid on the package. However, the rebate is reduced if any of the nights of accommodation provided in Canada as part of the tour package are ineligible accommodation. The reduced rebate amount is calculated as follows:

$$(A \div B) \times 50\% \text{ GST/HST paid}$$

Where:

A is the number of nights of short-term and/or camping accommodation in Canada included in the tour package; and

B is the total number of nights in Canada included in the tour package, including ineligible accommodation such as overnight shelter on a boat, trailer or a train.

Example

An eligible tour package sold to a non-resident individual includes six days and five nights in Canada, with the first and last night of accommodation in a Canadian hotel and three nights on a train. GST of \$45 was paid on the tour package.

Only the two nights of accommodation in the hotel qualify as short-term accommodation. As the three nights of accommodation on the train are not short-term accommodation, the rebate is reduced. This means that the rebate equals 2/5 of 50% of the tax paid on the eligible tour package.

The rebate amount is \$9, calculated as follows:

$$2/5 \times (\$45 \times 50\%) = \$9$$

Quick calculation method

For an eligible tour package that includes short-term accommodation, you can claim a flat rate of **CAN\$5** per night of short-term accommodation using the quick calculation method. Because “short-term accommodation” also includes a campsite that is part of a tour package that includes food and guide services (for example, an outdoor adventure tour package), you can also claim a flat rate of **CAN\$5** per night for such accommodation.

If the eligible tour package includes camping accommodation, you can claim a flat rate of **CAN\$1** per night of camping accommodation.

Note

If you are an individual consumer (that is, you made the purchase for your own personal use and enjoyment or that of another individual) that purchased more than one eligible tour package from the same person and those eligible tour packages include short-term and/or camping accommodation in Canada **on the same nights**, you can only claim a rebate for one of those tour packages if you use the quick calculation method.

Maximum claim using the quick calculation method

For each rebate claim:

- a non-resident individual can receive a maximum rebate of **CAN\$75** for all eligible tour packages; and
- a non-resident business or organization can receive a maximum rebate of **CAN\$75** for each individual to whom the short-term and/or camping accommodation in all eligible tour packages was made available.

Required documents

If you do not provide all of the supporting documents with your rebate application, your rebate will be denied. Documents must be in either English or French, or you must provide a translation in English or French.

You have to send **all** of the following documents with your rebate claim:

- the original invoice(s) or receipt(s) showing the amount of the GST/HST you paid on the eligible tour package(s); and
- the itinerary or detailed description for the eligible tour package(s).

Rebate for sponsors and organizers of foreign conventions

Sponsors and non-registered organizers of foreign conventions may be eligible to claim a rebate for the GST/HST and the QST paid on convention facilities and related convention supplies.

The following are definitions of terms we use in this section.

Convention – means a formal meeting or assembly that is not open to the general public. However, a convention **does not include** a meeting or assembly mainly intended to:

- provide any type of amusement, entertainment, or recreation;
- conduct contests or games of chance; or
- conduct business, unless it is in the course of a trade show that is not open to the general public.

Note

An event, such as one organized for incentive trips for employees that have business meetings as its principal purpose is usually not a convention because the definition of “convention” excludes a meeting or an assembly the principal purpose of which is to transact the business. However, the event may be a convention if the meetings are held in the course of a trade show that is closed to the general public.

Convention facility – means any real property that is rented by the sponsor or organizer of a convention for use exclusively as the site for the convention.

Exhibitor – means a person that rents exhibition space exclusively for use as a site for the promotion at a convention of the property or services provided by the exhibitor or its business.

Organizer – of a convention is a person who acquires the convention facility or related convention supplies and organizes the event for the sponsor. An in-house organizer or an organizer acting as an agent of a sponsor is not an organizer for GST/HST purposes.

Note

When a sponsor organizes its own convention or when the convention is organized by an in-house organizer, the sponsor is still a sponsor for GST/HST purposes and not an organizer. As well, an organizer, when acting as an agent of a sponsor, is also not an organizer for purposes of this GST/HST rebate.

Sponsor – of a convention is the person who convenes the convention and supplies admissions to it. A sponsor might sometimes be referred to as the host of the convention. A person that supports an event through sponsorship opportunities is not a sponsor for GST/HST purposes, but may be an exhibitor.

Note

If an employee of a business who is an in-house planner organizes a convention, the business would be the sponsor of the convention. If the convention is a foreign convention, the business has to follow the rebate rules that apply to sponsors of foreign conventions.

Foreign convention – is a convention held in Canada where:

- at the time the sponsor of the convention determines the amount to be charged for the admissions, it is reasonably expected that at least 75% of the admissions will be provided to **non-residents** of Canada; and
- the sponsor of the convention is an organization whose head office is situated outside Canada or, if the organization has no head office, the member or majority of members having management and control of the organization is non-resident.

To determine if your convention qualifies as a foreign convention, you have to determine the percentage of non-resident delegates you can reasonably expect to attend. You can use the percentage of non-resident delegates:

- who attended previous conventions;
- who are usually invited to attend the convention; or
- who are listed as members of the organization.

You can also use any other reasonable method.

You have to keep documents to support how you determined the percentage of Canadian and non-resident delegates. You have to make this information available to us on request. Documents must be in either English or French, or you must provide a translation in English or French. You have to request permission to keep your records relating to your rebate claims outside Canada. For more information on books and records, see GST/HST Memoranda 15.1, *General Requirements for Books and Records*.

Note

If you determined that a convention is a foreign convention because non-resident delegates will likely make up at least 75% of the total of those attending, and you discover later that there were less than 75% non-resident delegates at the convention, the convention is still a foreign convention.

Who can claim a rebate?

A rebate of the GST/HST and the QST may be available to:

- sponsors of foreign conventions; and
- organizers of foreign conventions who are not registered for the GST/HST.

What expenses are eligible for the rebate?

A non-resident sponsor and a non-registered organizer of a foreign convention may claim a rebate for the GST/HST and the QST paid for convention facilities and related convention supplies. Some purchases are not eligible for the rebate. For more information, see “Property and services not eligible for a rebate” on the next page.

Related convention supplies are property and services purchased exclusively for consumption, use, or supply in connection with a convention. They do not include any property or services that are provided for a separate charge except if they are acquired exclusively to be consumed or used by an exhibitor in promoting its business, services, or property at the convention.

See “Examples of related convention supplies” on page 24 for a list of examples.

Property and services not eligible for a rebate

The following property and services are **not** eligible for a rebate:

- transportation services, other than chartered group transportation services used solely to transport convention attendees between any of the convention facilities, places of lodging, or transportation terminals;
- entertainment such as theme nights or city tours; and
- property or services provided to the delegates of the convention and charged separately from the admission fee, such as souvenirs, books, and videos sold during the convention.

Claiming the rebate

To claim your rebate, use Form GST386, *Rebate Application for Conventions*. This form is included in the middle of this booklet. Mail it to the address shown on the back of the form along with all required documents.

Note

Under certain conditions, a Canadian supplier can pay or credit you with a rebate amount. If the supplier pays or credits you with a rebate amount, you cannot apply to us for a rebate of that amount, or any part of it. However, if the supplier pays or credits you with a rebate amount, and you have other supplies that qualify for a rebate and for which you were not paid or credited, you can file Form GST386 for these supplies.

How to calculate the rebate amount

Sponsors and non-registered organizers of foreign conventions can claim a rebate of:

- 100% of the GST/HST paid on the convention facility;
- 50% of the GST/HST paid on related convention supplies that are food, beverages, and items provided under a contract for catering; and
- 100% of the GST/HST paid on all other related convention supplies.

Calculate your rebate for the GST/HST and for the QST separately.

The following chart shows an example of the rebate for the sponsor of a foreign convention held in Alberta. All taxable purchases in this example were subject to the GST.

Example

Item	Charge	GST	Rebate
Meals/catering	\$8,000	\$400	\$200
Meeting rooms	2,000	100	100
Convention materials	10,000	500	500
Exhibit decorations	<u>2,500</u>	<u>125</u>	<u>125</u>
Total	<u>\$22,500</u>	<u>\$1,125</u>	<u>\$925</u>

The sponsor can apply for a **CAN\$925** rebate of the GST.

Note

Only 50% of the tax paid for meals and catering is eligible for a rebate.

Required documents

If you do not provide the required supporting documents with the rebate application, your rebate will be denied. Documents must be in either English or French, or you must provide a translation in English or French.

We must receive your application no later than one year after the day the convention ends. **Be sure to attach the following supporting documents:**

- a convention agenda, itinerary, or event program;
- copies of invoices or receipts showing the GST/HST/QST paid; and
- complete hotel folios (that is, the entire hotel bill).

The documents must prove that you have paid the GST/HST and/or the QST on the supplies. An invoice that only indicates the tax payable (but not paid) is not sufficient.

Rebate for non-resident exhibitors

Non-resident exhibitors do not pay GST/HST on exhibition space rented from the sponsor of a convention (whether foreign or domestic), or on related convention supplies (other than food, beverages, or items purchased under a contract for catering) purchased from the sponsor. The exhibitor must rent the space exclusively for use as a site at the convention for promoting the exhibitor's business, services, or property. A domestic convention is a convention that does not meet the definition of a foreign convention. For a definition of convention, see page 18. For examples of related convention supplies, see page 24.

Note

If you paid GST/HST in error on these items, you can ask the sponsor to refund or credit you the amount of the tax. If you cannot get a refund or credit from the sponsor, use Form GST189, *General Application for Rebate of GST/HST*, using Code 1. For more information, see Guide RC4033, *General Application for GST/HST Rebates*.

Non-resident exhibitors who are not registered for GST/HST can claim a rebate for the GST/HST and the QST paid on the rental of exhibition space at foreign and domestic conventions when rented from a GST/HST registrant that is not the sponsor of the convention.

Non-resident, non-registered exhibitors can also claim a rebate for the GST/HST and the QST paid on related convention supplies, other than food, beverages, or items purchased under a contract for catering, when rented or purchased from a GST/HST registrant that is not the sponsor.

To claim a rebate, non-registered, non-resident exhibitors should complete Form GST386, *Rebate Application for Conventions*.

Required documents

If you do not provide the required supporting documents with the rebate application, your rebate will be denied. Documents must be in either English or French, or you must provide a translation in English or French.

We must receive your application no later than one year after the day the convention ends. **Be sure to attach the following supporting documents:**

- a convention agenda, itinerary, or event program;
- copies of invoices or receipts showing the GST/HST/QST paid;
- a document showing the exhibition space was rented, even if there was no GST/HST payable; and
- complete hotel folios (that is, the entire hotel bill).

Is someone else completing and filing your rebate application for you?

If you enter into an agreement with someone else to complete and file your rebate application for you, this is a separate and private arrangement between you and the other person. In this case, you have to pay the full amount of the GST/HST due to the supplier and wait to get the rebate from us.

Note

Depending on your agreement, the person that files the rebate application for you may give you an amount equal to the estimated amount of the rebate out of their own funds, so you do not have to wait for your funds. This arrangement is not the same as a supplier paying or crediting you with the rebate amount. Sometimes they may charge you a fee for filing the application.

If you enter into an agreement for someone else to file your rebate application for you, all of the required documents (listed on page 14 for tour operators, page 17 for non-resident businesses, organizations, and individuals, page 21 for sponsors and organizers of foreign conventions, and on the previous page for non-resident exhibitors) have to be provided to validate the rebate claim. Proof that you have authorized the person to file the rebate application on your behalf, such as a power of attorney, must also be provided with the application.

We cannot accept and act on a power of attorney unless it contains all of the following:

- a statement that the authorized person is not affiliated with the Government of Canada or the Canada Revenue Agency;
- complete and upfront disclosure of any fees the authorized person charges you to complete and file the rebate application for you;
- a statement that you authorize the other person to act on your behalf;
- a statement that the power of attorney is for a rebate of the GST/HST under the Foreign Convention and Tour Incentive Program;
- your name, address, telephone number, email address (if you have one), and your signature; and
- the name, address, telephone and fax numbers, and email address (if applicable) of the person you are authorizing.

Regardless of how you structure your business arrangement with the authorized person, we mail the cheque payable to you to the address on Form GST115 or Form GST386. The address could be your address outside Canada or the authorized person's address in Canada.

Examples of related convention supplies

The following are examples of related convention supplies.

Accommodation

- hotel accommodation for use by the convention sponsor, organizer or exhibitor, or supplied to attendees as part of the admission

Audiovisual

- audio, audiovisual, and video services, including equipment and labour associated with the technical services

Business equipment

- computers, photocopiers, desks, and chairs

Convention materials

- banners, flags, signs, papers, shields, floral arrangements, stand decorations, backdrops and other decorations, and office supplies

Convention show services

- equipment, furnishings, and labour to install such items as carpeting, tables, chairs, exhibit booths, decorative plants, draping, banners, displays, and signs

Destination management companies

- local planning, management, and co-ordination services in organizing elements of the convention for the incoming organization

Food, beverages, and catering services (limited to 50% of the GST/HST paid)

- food, beverages, and catering services related to the convention, including any gratuities charged

Note

Food, beverages, and catering services, including any gratuities charged are not related convention supplies when supplied to exhibitors.

Memorabilia

- lapel buttons, billfolds, key chains, pens, pencils, corsages, T-shirts, scarves, mugs, jewellery, badges, and similar promotional items

Moving and storages services

- labour and equipment to deliver exhibit materials to the assigned space, including the storage of crates during the convention

On-site services

- personnel for on-site work such as the staffing of the registration desk, photographic services, and security services

Printed matter

- identification badges;
- information bulletins, on-site newsletters, booklets, programs, and memoranda relating to a convention or to products displayed at a convention

Professional services

- customs brokerage, legal, accounting, and freight forwarders' services

Simultaneous interpretation equipment

- simultaneous interpretation and audio-related equipment and labour

Speakers and educational seminars

- facilitators and course materials

Telecommunications

- telephone, fax, video, audio, or computer link-ups

Translators and interpreters

- individuals who translate and interpret the languages being used

Transportation services

- chartered group transportation services used solely to transport attendees of the convention between any of the convention facilities, places of lodging for the attendees, or the transportation terminals (for example, airport shuttle services)

The following property and services are **not** related convention supplies:

- transportation services (other than the chartered transportation services described above);
- entertainment such as city tours; and
- goods, intangible property, or services provided to the attendees of the convention for a separate charge from the admission fee, such as souvenirs, books, and videos sold during the convention.

For more information

If you would like more information on how the GST/HST applies to tourism, contact one of the tax services offices listed on the back cover of this booklet. If you have questions after reading this booklet, you can contact us at:

- **1-800-565-9353** from anywhere in Canada; or
- **902-432-5604** from outside Canada.

You can also write to:

Summerside Tax Centre
Canada Revenue Agency
Summerside PE C1N 6C6
CANADA

Form GST115, *GST/HST Rebate Application for Tour Packages*, Form GST288, *Supplement to Forms GST189 and GST498* and Form GST386, *Rebate Application for Conventions*, are also available at www.cra.gc.ca/gsthstpub.

Internet

You can find GST/HST information at www.cra.gc.ca/gsthst. For customs information, go to the Canada Border Services Agency Web site at www.cbsa.gc.ca.

Forms and publications

To get forms and publications, go to www.cra.gc.ca/gsthstpub. You can also order them by calling **1-800-959-2221** (from within Canada or the United States) or **613-952-3741** (from outside Canada and the United States).

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5

Tax services offices

If you are located in the United States:	If you are located outside the United States:	Contact the following tax services office:
Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Utah, and Washington	Asia, Australia, and Russia	Vancouver Tax Services Office 1166 West Pender Street Vancouver BC V6E 3H8 Telephone: 604-691-4308 Fax: 604-691-4907
Alabama, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and Wisconsin	Africa, Central America, France, Luxembourg, Middle East and Gulf States, South America, Switzerland, West Indies, and all other countries	Windsor Tax Services Office 185 Ouellette Avenue PO Box 1655 Windsor ON N9A 7G7 Telephone: 519-252-4705 Fax: 519-971-2011
Arkansas, Colorado, Iowa, Kansas, Louisiana, Maine, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming	Albania, Austria, Belgium, Bulgaria, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, Ireland, Italy, the Netherlands, Norway, Poland, Portugal, Romania, Spain, Sweden, and United Kingdom	Nova Scotia Tax Services Office 1557 Hollis Street PO Box 638 Halifax NS B3J 2T5 Telephone: 902-426-5150 Fax: 902-426-4888