



# International taxation the way out of the maze

## Overview of Non-Resident Taxation and Compliance



# **PRE – SHOW Compliance**

## **RC-59 Form : Business consent**

**To authorize someone to speak to CRA regarding R-105 application and other tax matters**

**Also used for a request presented by an individual or a non-incorporated group**

**Form: <http://www.cra-arc.gc.ca/E/pbg/tf/rc59/rc59-05-16e.pdf>**

# **PRE – SHOW Compliance**

## **RC1 Form : Request for a Business Number**

**Sections A1 to A4, E and F**

**Will most likely result in a CRA Employer payroll account and a GST registration request**

**Send to:**

**Your “tax centre” or with the R-105 form**

**Form: <http://www.cra-arc.gc.ca/E/pbg/tf/rc1/rc1-15e.pdf>**

# PRE – SHOW Compliance

## T-1261 Form

### Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents

Attach a Certified copy of the person's passport

Forms and certified copies of the passports must be sent by mail

#### Send to:

Mailing address in Ottawa

Courier address in Ottawa: for messenger services

Regional Tax Services Office with the R-105 form

Form: <http://www.cra-arc.gc.ca/E/pbg/tf/t1261/t1261-16e.pdf>

# PRE – SHOW Compliance

## R-105 Form: Regulation 105 Waiver Application

### **Must provide information regarding**

- Company Ownership and Touring party
- Performing fees and other revenues
- # of days in Canada
- Past, present and future touring engagements

### **Documents to be attached for all upcoming performances**

- Copy of the signed contracts
- Tour Income and Expense statement, including invoices, agreements documenting future services, etc.

### **Will not be processed**

- without C-59, RC-1, T-1261's
- with outstanding T2 fillings for previous years

### **Send by mail or by fax to :**

Regional Tax Services Office servicing 1st Canadian city on tour

Form: <http://www.cra-arc.gc.ca/E/pbg/tf/r105/r105-12e.pdf>

# AFTER SHOW Compliance

## T2 Form: Corporation Income Tax Return

### Additional documents to be included :

Schedule 97: Additional Information on Non-Resident Corporations in Canada  
Schedule 91: Information Concerning Claims for Treaty-Based Exemptions  
Income and expenses for Non-Treaty based filings

- **Deadline** : June 30<sup>th</sup>
- **Non-compliance penalty** : 2 500 \$
- **Send to** : International Taxation Office
- **Forms** :
  - T2 : <http://www.cra-arc.gc.ca/E/pbg/tf/t2/t2-16e.pdf>
  - Schedule 97: <http://www.cra-arc.gc.ca/E/pbg/tf/t2sch97/t2sch97-12e.pdf>
  - Schedule 91: <http://www.cra-arc.gc.ca/E/pbg/tf/t2sch91/t2sch91-14e.pdf>

# AFTER SHOW Compliance

## T4A-NR

### Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada

Same as T4A-NR issued by Canadian payer

Non-Resident Corporation to fill one form per person (i.e. 1 per member of the group)

Form: <http://www.cra-arc.gc.ca/E/pbg/tf/t4a-nr/t4a-nr-16e.pdf>

Send to individuals and copies along with with T4A-NR Summary

# AFTER SHOW Compliance

## T4A-NR Summary: Fees, Commissions, or Other Amounts Paid to Non-Residents for Services Rendered in Canada

Deadline: February 28<sup>th</sup>

Non-compliance penalty : up to 1 000 \$

Form: <http://www.cra-arc.gc.ca/F/pbg/tf/t4a-nrsum/t4a-nr-sum-16f.pdf>

Send electronically with individual T4A-NRs...

Guidelines on CRA web site: <http://www.cra-arc.gc.ca/esrvc-srvce/rf/menu-eng.html>





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Are we there yet !

