Rebate Application for Conventions

Do not use this area.

Use this form to claim the Foreign Convention and Tour Incentive Program (FCTIP) rebate of the goods and services tax/harmonized sales tax (GST/HST) and Quebec sales tax (QST) paid on a convention facility and related convention supplies if you are one of the following:

- a sponsor of a foreign convention
- an organizer of a foreign convention that is not registered for GST/HST
- a non-resident convention exhibitor that is not registered for GST/HST

Note
QST is often referred to as TVQ on invoices in Quebec.

You **cannot** claim this rebate if tax was paid or credited to you by a Canadian supplier.

For more information, see "General Information" on pages 5 and 6.

Part A – Identification of the claimant

Organization or business name: ______________________

Business number (if applicable): _ _ _ _ _ _ _ _ _ R T _ _ _ _

Mailing address

Unit No. – Street No. Street name, PO Box, RR: ______________________

City: ______________________

Province, Territory or State: ______________________

Postal code or ZIP code: ______________________

Country: ______________________

Telephone number: ______________________ Extension: __________

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Canada

Part B – Convention information

You are (tick one box only):

- ☐ A sponsor
- ☐ An organizer
- ☐ An exhibitor

Convention period: From Year Month Day to Year Month Day

If you are an exhibitor, do not provide the information concerning the number of delegates.

Number of expected Canadian delegates:

Total number of expected delegates:

Part C – Rebate claim

Fill out Part E – Details of purchases on pages 3 and 4 of this form, and enter the totals below.

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Tax paid on: Convention facility			
GST/HST paid:	$	1	$
QST paid:	$	2	$
Rebate claimed (add lines 1 and 2):	$	3	$
Tax paid on: Related convention supplies			
GST/HST paid:	$	4	$
QST paid:	$	5	$
Rebate claimed (add lines 4 and 5):	$	6	$
Total rebate claimed			
Add lines 3 and 6:	$	7	$

Part D – Certification

I certify that the information given on this form and in any attached document is correct and complete.

It is a serious offence to make a false claim.

Name (print) | Title

Telephone number | Extension | Signature | Year Month Day

Part E – Details of purchases

Convention facility (includes exhibition space for exhibitors)

	Description of purchases	Supplier's name	Date of purchases (yyyy-mm-dd)	GST/HST paid	QST paid
1					
2				+	+
3				+	+
4				+	+
				a)	b)
				Enter this amount on line 1 of Part C.	Enter this amount on line 2 of Part C.

Related convention supplies (other than food, beverages, and catering)

	Description of purchases	Supplier's name	Date of purchases (yyyy-mm-dd)	GST/HST paid	QST paid
1					
2				+	+
3				+	+
4				+	+
5				+	+
6				+	+
7				+	+
8				+	+
9				+	+
10				+	+
11				+	+
12				+	+
13				+	+
14				+	+
15				+	+
				c)	d)

Part E – Details of purchases (continued)

Related convention supplies that are food, beverages, and catering

	Description of purchases	Supplier's name	Date of purchases (yyyy-mm-dd)	GST/HST paid	QST paid
1					
2				+	+
3				+	+
4				+	+
5				+	+
6				+	+
7				+	+
				e)	f)
				x 50%	x 50%
	Multiply line e) and f), whichever apply, by 50% and enter the result on lines g) and h).			g)	h)
				Add lines c) and g), and enter the result on line i) below. Enter this amount on line 4 of Part C.	Add lines d) and h), and enter the result on line j) below. Enter this amount on line 5 of Part C.
			Total	i)	j)

Personal information is collected for purposes of the administration or enforcement of the Excise Tax Act, Part IX, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial, or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties, or other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at **canada.ca/cra-info-source**.

General Information

What is the Foreign Convention and Tour Incentive Program (FCTIP)?

The FCTIP is a rebate program that provides GST/HST and QST relief to non-residents for short-term and/or camping accommodation in Canada included in an eligible tour package, as well as for certain tour packages and for certain properties and/or services used in the course of conventions held in Canada.

The FCTIP rebate in respect of the accommodation portion of eligible tour packages is generally no longer available.

Due date

We must receive your rebate application **within one year** after the last day of the convention.

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. Do not send us original receipts. Send us copies of proof of purchases, receipts, or documents for purchases listed on your rebate claim.

Attach copies of the following supporting documents to your application:

- a convention agenda, itinerary, or event program
- invoices or receipts showing the GST/HST and/or QST paid
- 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 shows only the tax payable (but not paid) is not sufficient.

Note
The receipts and supporting documentation submitted with this rebate application will not be returned to you.

If you are an exhibitor, you must also provide a document showing that the exhibition space was rented, even if there was no GST/HST and/or QST payable.

If you are a sponsor, you also have to keep documents to support how you determined the number of expected Canadian delegates and the total number of expected delegates. You have to make this information available to us upon request. Your organizer may also need this information if making a rebate claim.

If you want to keep your records relating to your rebate claim(s) outside Canada, you must ask for permission. For more information, see GST/HST Memorandum 15.1, General Requirements for Books and Records.

Part A – Identification

Enter your organization or business name, business number (if applicable), mailing address, and telephone number.

Part B – Convention information

Tick what applies to you:

Sponsor: A person that convenes the foreign convention and supplies admissions to it.

Organizer: A person that acquires the convention facility or related convention supplies and organizes the foreign convention for a sponsor.

Exhibitor: A person that rents exhibition space exclusively for use as a site to promote his or her business, products, or services.

Enter the first and last date of the convention period, the total number of expected Canadian delegates and total number of expected delegates.

Do not fill out the part concerning delegates if you are an exhibitor.

Part C – Rebate claim

Before filling out this part, fill out Part E.

Convention facility

To claim a rebate of the tax you paid on a convention facility, calculate each tax type separately:

- Enter the total GST/HST from line a) of Part E on line 1.
- Enter the total QST from line b) of Part E on line 2.

Add lines 1 and 2 and enter the total on line 3.

Related convention supplies

To claim a rebate of the tax you paid on related convention supplies, calculate each tax type separately:

- Enter the total GST/HST from line i) of Part E on line 4.
- Enter the total QST from line j) of Part E on line 5.

Add lines 4 and 5, and enter the total on line 6.

Total rebate claimed

Add lines 3 and 6, and enter the total rebate you are claiming on line 7.

Part D – Certification

Sign, print your name and title, and enter the date you filled out this form.

Part E – Details of purchases

Use this space to list the details of your purchases in the appropriate category. If you need more space, use a photocopy of Part E for the rest of your purchases.

Convention facility

Add the amounts of the GST/HST paid on the convention facility and enter the total on line a).

Add the amounts of the QST paid on the convention facility and enter the total on line b).

Related convention supplies (other than food, beverages, and catering)

Add the amounts of the GST/HST paid on these related convention supplies and enter the total on line c).

Add the amounts of the QST paid on these related convention supplies and enter the total on line d).

Related convention supplies that are food, beverages, and catering

Add the amounts of the GST/HST paid on these related convention supplies, and enter the total on line e).

Add the amounts of the QST paid on these related convention supplies, and enter the total on line f).

Multiply line e) by 50%, and enter the result on line g).

Multiply line f) by 50%, and enter the result on line h).

Add lines c) and g), and enter the total on line i).

Add lines d) and h), and enter the total on line j).

Books and records

You must retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years, as this rebate may be subject to further review at a later date.

Filing instructions

Fill out and send this form with supporting documents to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2
Canada

What if you need help?

For more information, go to **canada.ca/foreign-convention-tour-incentive** or call **1-800-959-5525** (if you are calling from Canada or the United States) or **1-613-940-8497** (if you are calling from outside Canada and the United States. We accept collect calls by automated response. You may hear a beep and experience a normal connection delay.)

To get our forms and publications, go to **canada.ca/gst-hst-pub**.