



Canada Revenue
Agency

Agence du revenu
du Canada

NON-RESIDENT BOOKS AND RECORDS KEPT IN CANADA

Return to:

Non-Resident Registration & Security, Section 484
Fraser Valley Tax Services Office
9755 King George Blvd
Surrey, BC V3T 5E1
CANADA

Everyone who registers for the Goods and Services Tax/Harmonized Sales Tax is required to keep records and books of account, in English or French, in Canada in accordance with subsection 286(1) of the Excise Tax Act. However, permission may be granted, in certain situations, for the registrant to maintain such records and books of account outside Canada, provided specific requirements are met.

Re:

Legal Name of Business / Registrant

Business Number (if known)

Canadian address at which the books and records will be maintained:

Name of Authorized Officer

Title

Signature

Date

If you have any questions, or require further information, please call this office at 1-866-705-1770 (toll free within Canada and the USA) or (604) 587-7247 (Collect calls are accepted from outside Canada and the USA)



Canada Revenue
Agency

Agence du revenu
du Canada

NON-RESIDENT BOOKS AND RECORDS KEPT OUTSIDE CANADA

Return to:

Non-Resident Registration & Security, Section 484
Fraser Valley Tax Services Office
9755 King George Blvd
Surrey, BC V3T 5E1
CANADA

Everyone who registers for the Goods and Services Tax/Harmonized Sales Tax is required to keep records and books of account, in English or French, in Canada in accordance with subsection 286(1) of the Excise Tax Act. However, permission may be granted, in certain situations, for the registrant to maintain such records and books of account outside Canada, provided specific requirements are met.

Re:

Legal Name of Business / Registrant

Business Number (if known)

We request permission to maintain our records and books of account outside of Canada for the following reason(s):



The address at which the records and books of account will be maintained is:



We agree to the following:

- to keep Canada Revenue Agency advised of any changes to the address at which the books and records will be kept;

We hereby undertake one of the following (please check one):

- to make the books and records of account available, when and as requested, to a representative of the Agency at a designated Tax Services Office in Canada should an inspection be required by the Agency; **and**

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bear all the travel and living costs of Agency's staff travelling outside of Canada to conduct an on-site audit, should the books and records not be made available when and as requested by the Agency's representative or should the records provided be inaccurate or incomplete;

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bear all the travel and living expenses incurred by members of the Agency's staff travelling outside of Canada for the on-site inspection of the books and records.

Name of Authorized Officer

Title

Signature

Date

If you have any questions, or require further information, please call this office at 1-866-705-1770 (toll free within Canada and the USA) or (604) 587-7247 (Collect calls are accepted from outside Canada and the USA)



BOOKS AND RECORDS

Every person who carries on a business or is engaged in a commercial activity in Canada, every person who is required to file a return for purposes of GST/HST, and every person who makes an application for a rebate or refund, should keep records in English or French in Canada. If you find this impractical, you can submit a written request to your tax services office asking for permission to keep such books and records outside Canada. The request has to include the following:

- the reasons for keeping the books and records outside Canada; and
- an address where we can examine the books and records.

We will review your request and notify you as to whether or not we will grant permission. Permission to keep books and records outside Canada may be subject to certain conditions. These conditions will be identified in an agreement signed by you or a person authorized to sign for you, and may include an undertaking to

- make the books and records available to us;
- give every opportunity necessary to inspect the books, records, accounts, and vouchers; and
- pay the travel and living expenses incurred by us to perform the inspection.

We may also ask for access to foreign-based information or records maintained or located outside Canada that we need to administer the GST/HST. You have to keep all records and books of account for a period of six years from the end of the calendar year to which they refer.

Note

If you want to destroy your books and records before the six-year time limit, you have to get written permission from us.

Please refer to GST/HST Memorandum 15.1, *General Requirements for Books and Records*, and GST/HST Memorandum 15.2, *Computerized Records* for more information on books and records. These publications are available in our website: www.canada.ca (Search Canada.ca)