SATISFACTORY EVIDENCE AS PROOF OF NON-RESIDENCE AND NON-REGISTRATION FOR GST/HST PURPOSES

The following example of written documentation, to be kept on file, will generally be acceptable to the Minister of National Revenue as certification that the person to whom the supply is made is a non-resident in Canada and is not registered for GST/HST purposes:

(a) In the case of a non-resident, unregistered individual:

I, ________________________________________________________________, (name and complete address of individual) certify that I am not resident in Canada for purposes of the Excise Tax Act and that I am not registered under that Act.

Where applicable, I agree to advise (name and complete address of vendor) in the event there is any change to my residence status or should I become registered for the purposes of the Excise Tax Act.

______________________  __________________________________________
Date     Signature of Individual

(b) In the case of a non-resident, unregistered person, other than an individual:

I, ________________________________________________________________, (name and title of authorized individual) certify that (name of person, other than individual) is not resident in Canada for purposes of the Excise Tax Act and that (name of person, other than individual) is not registered under that Act.

Where applicable, I agree to advise (name and complete address of vendor) in the event there is any change to the residence status of (name of person, other than individual) or should (name of person, other than individual) become registered for the purposes of the Excise Tax Act.

______________________  __________________________________________
Date     Signature of Individual

_______________________________________
Print name of individual

_______________________________________
Title