Agence du revenu du Canada | Canada Revenue Agency

NON-RESIDENT BOOKS AND RECORDS KEPT OUTSIDE OF CANADA

Return to:

CANADA REVENUE AGENCY
ATTENTION: Audit Section, Section 443-00
1557, Hollis Street, P.O. Box 638
Halifax, NS Canada
B3J 2T5

Everyone who registers for the Goods and Services Tax (GST) 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 (ETA). However, permission may be granted, in certain situations, for the registrant to maintain such records and books 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 reasons:

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

We agree to the following:

- To keep the Canada Revenue Agency advised of any changes to the address at which the books and records will be maintained;
- To make the books and records available to Canada Revenue Agency officers;
- To give every facility necessary for the inspection of the books, records, accounts and vouchers.

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

☐ to bear the travel and living expenses incurred by a departmental officer for the purpose of performing an audit (excluding any travel expenses outside of Canada to a related foreign entity)

☐ to bear the cost and responsibility of shipping all requested books and records to the designated district or regional office when called upon to do so.

_____ _____
Name of authorized officer Title

_____ _____
Signature Date

If you have any questions, or require further information, please call this office at (902) 426-5150.