



Applying for Non-Resident Tax Waivers 2019

In 2019 the Canada Revenue Agency (CRA) introduced a new simplified process for non-resident artists and athletes to apply for tax waivers on their income earned in Canada. This new process is different (but easier!) than the old one and the Fringe wanted to provide a guide to all new and returning non-resident artists attending the festival this year.

The first step is to determine if you qualify for the simplified process. This is fairly easy and can be determined by two questions:

- Are you self-employed?
- Do you reasonably believe your total income earned in Canada during the calendar year will be less than \$15,000?

If so, you qualify for the simplified waiver.

Instructions for [US Residents](#)

Instructions for [Other Countries](#)

US Residents

Fill out section 1* of the R105-S (found at <https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/r105-s/r105-s-19e.pdf>) and submit it to the Vancouver Fringe Festival at least 30 days before the commencement of the Festival (**DEADLINE: August 6, 2019**).

If you complete and submit the form on time you will be exempt from the withholding tax entirely. We are no longer required to wait for confirmation from the CRA. You also are not required to file a Canadian Tax Return (unless the CRA requests you to). Just be sure to report your income earned in Canada on your US Tax Return.

Congratulations, you're done!

*You do not need to fill in line 7 (Expenses) of section 1. This section is only for non-residents from countries other than the United States.

Non-residents from Countries Other Than the US

Fill out section 1 of the R105-S (found at <https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/r105-s/r105-s-19e.pdf>) and submit it to the Vancouver Fringe Festival at least 30 days before the commencement of the Festival (**DEADLINE: August 6, 2019**). You want to pay careful attention to the expenses section ([see below](#))

If you complete and submit the form on time the Vancouver Fringe will withhold 23% of your gross income (your revenue minus expenses) from the Festival. We are no longer required to wait for confirmation from the CRA. You also are not required to file a Canadian Tax Return (unless the CRA requests you to) but you can if you choose to.



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Expenses:

Artists and athletes who are residents of countries other than the U.S. can claim the following amounts to reduce the taxes they will need to pay:

Accommodations: CAD \$150 per person, per night (a total of \$1,650 for the 11 days of the Festival)

Meals: CAD \$90 per person, per day (a total of \$990 for the 11 days of the Festival)

Travel to and from Canada: Any economy fares for train or airplane, bus, or mileage on personal/rented vehicle. If you are coming to Canada and going directly home to your country of residence after the Festival, you can claim your travel expenses both ways. If Canada is one stop of many on a tour you can claim your travel from your previous location to Canada but not your travel to the next location.