

NO.: **IT-221R3 (Consolidated)**

DATE: See *Bulletin Revisions* section

SUBJECT: INCOME TAX ACT
Determination of an Individual's Residence Status

REFERENCE: Sections 2 and 250 (also sections 114, 115, 128.1 and 212 of the *Income Tax Act* (the Act) and section 2607 of the *Income Tax Regulations* (the Regulations))

Latest Revision – ¶ 1

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While the comments in a particular paragraph in an IT may relate to provisions of the law in force at the time they were made, such comments are not a substitute for the law. The reader should, therefore, consider such comments in light of the relevant provisions of the law in force for the particular taxation year being considered, taking into account the effect of any relevant amendments to those provisions or relevant court decisions occurring after the date on which the comments were made.

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If you have any comments regarding matters discussed in an IT, please send them to:

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Bulletin Revisions

Application

This bulletin is a consolidation of the following:

- Interpretation Bulletin IT-221R3 dated December 21, 2001; and
- Subsequent amendments thereto.

For further particulars, see the “*Bulletin Revisions*” section near the end of this bulletin.

Summary

The purpose of this bulletin is to explain the position of the Canada Customs and Revenue Agency (the “CCRA”) concerning the determination of an individual's residence status for income tax purposes and the factors to be taken into account in making that determination.

Discussion and Interpretation

General

¶ 1. Under the Canadian income tax system, a person's liability for income tax is based on his or her status as a **resident** or a **non-resident** of Canada. A person who is **resident** in Canada during a taxation year is subject to Canadian income tax on his or her worldwide income from all sources. Generally, a **non-resident** person is only subject to Canadian income tax on income from sources inside Canada. A person may be resident in Canada for only part of a year, in which case the person will only be subject to Canadian tax on his or her worldwide income during the part of the year in which he or she is resident; during the other part of the year, the person will be taxed as a non-resident.

Many of the comments in this bulletin apply to determinations of residence status for provincial, as well as federal, tax purposes. Generally, an individual is subject to provincial tax on his or her worldwide income from all sources if the individual is **resident** in a particular province **on December 31** of the particular taxation year. An individual is considered to be resident in the province where he or she has significant residential ties (see ¶s 4-9 for a discussion of residential ties).

In some cases, an individual will be considered to be resident in more than one province on December 31 of a particular taxation year. This situation usually arises where an individual is physically residing in a province other than the province in which he or she ordinarily resides, on December 31 of the particular taxation year. For example, an individual might be away from his or her usual home for a considerable length of time on a temporary job posting or in the course of obtaining a post-secondary education. An individual who is resident in more than one province on December 31 of a particular taxation year will be considered to be resident **only** in the province where he or she has the **most significant residential ties**, for purposes of computing his or her provincial tax payable. Taxpayers who live inside Canada throughout the year requiring assistance in determining their province of residence for provincial tax purposes should contact their local Tax Services Office. Taxpayers who live outside Canada for all or part of the year who require assistance in making this determination should contact the International Tax Services Office (see ¶ 27 for contact information).

¶ 2. The term “resident” is not defined in the *Income Tax Act* (the “Act”), however, the Courts have held “residence” to be “a matter of the degree to which a person in mind and fact settles into or maintains or centralizes his ordinary mode of

living with its accessories in social relations, interests and conveniences at or in the place in question.” In determining the residence status of an individual for purposes of the Act, it is also necessary to consider subsection 250(3) of the Act, which provides that, in the Act, a reference to a person “resident” in Canada includes a person who is “ordinarily resident” in Canada. The Courts have held that an individual is “ordinarily resident” in Canada for tax purposes if Canada is the place where the individual, in the settled routine of his or her life, regularly, normally or customarily lives. In making a determination of residence status, all of the relevant facts in each case must be considered, including residential ties with Canada and length of time, object, intention and continuity with respect to stays in Canada and abroad.

¶ 3. An individual who is **ordinarily** resident in Canada as described in ¶ 2 is considered to be **factually** resident in Canada. Where an individual is determined not to be factually resident in Canada, he or she may still be **deemed** to be resident in Canada for tax purposes by virtue of subsection 250(1) of the Act (see ¶s 19-23). In certain situations, an individual who would otherwise be factually or deemed resident in Canada may be deemed **not** to be resident in Canada, pursuant to subsection 250(5) of the Act (see ¶ 24).

Factual Residence – Leaving Canada

Residential Ties In Canada

¶ 4. The most important factor to be considered in determining whether or not an individual leaving Canada remains resident in Canada for tax purposes is whether or not the individual maintains residential ties with Canada while he or she is abroad. While the residence status of an individual can only be determined on a case by case basis after taking into consideration all of the relevant facts, generally, unless an individual severs all significant residential ties with Canada upon leaving Canada, the individual will continue to be a factual resident of Canada and subject to Canadian tax on his or her worldwide income.

¶ 5. The residential ties of an individual that will almost always be significant residential ties for the purpose of determining residence status are the individual's

- (a) dwelling place (or places),
- (b) spouse or common-law partner, and
- (c) dependants.

¶ 6. Where an individual who leaves Canada keeps a dwelling place in Canada (whether owned or leased), available for his or her occupation, that dwelling place will be considered to be a significant residential tie with Canada during the individual's stay abroad. However, if an individual leases a dwelling place located in Canada to a third party on arm's length terms and conditions, the CCRA will take into account all of the circumstances of the situation (including the relationship between the individual and the

third party, the real estate market at the time of the individual's departure from Canada, and the purpose of the stay abroad), and may not consider the dwelling place to be a significant residential tie with Canada except when taken together with other residential ties (see ¶ 17 for an example of this situation and see ¶ 9 for a discussion of the significance of secondary residential ties).

¶ 7. If an individual who is married or cohabiting with a common-law partner leaves Canada, but his or her spouse or common-law partner remains in Canada, then that spouse or common-law partner will usually be a significant residential tie with Canada during the individual's absence from Canada. Similarly, if an individual with dependants leaves Canada, but his or her dependants remain behind, then those dependants will usually be considered to be a significant residential tie with Canada while the individual is abroad. Where an individual was living separate and apart from his or her spouse or common-law partner prior to leaving Canada, by reason of a breakdown of their marriage or common-law partnership, that spouse or common-law partner will not be considered to be a significant tie with Canada.

¶ 8. Generally, secondary residential ties must be looked at collectively in order to evaluate the significance of any one such tie, therefore, it would be unusual for a single secondary residential tie with Canada to be sufficient in and by itself to lead to a determination that an individual is factually resident in Canada while abroad. Secondary residential ties that will be taken into account in determining the residence status of an individual while outside Canada are

- (a) personal property in Canada (such as furniture, clothing, automobiles and recreational vehicles),
- (b) social ties with Canada (such as memberships in Canadian recreational and religious organizations),
- (c) economic ties with Canada (such as employment with a Canadian employer and active involvement in a Canadian business, and Canadian bank accounts, retirement savings plans, credit cards, and securities accounts),
- (d) landed immigrant status or appropriate work permits in Canada,
- (e) hospitalization and medical insurance coverage from a province or territory of Canada,
- (f) a driver's license from a province or territory of Canada,
- (g) a vehicle registered in a province or territory of Canada,
- (h) a seasonal dwelling place in Canada or a leased dwelling place referred to in ¶ 6,
- (i) a Canadian passport, and
- (j) memberships in Canadian unions or professional organizations.

¶ 9. Other residential ties that the Courts have considered in determining the residence status of an individual while outside Canada, and which may be taken into account by the CCRA, include the retention of a Canadian mailing address, post office box, or safety deposit box, personal stationery (including business cards) showing a Canadian address, telephone listings in Canada, and local (Canadian) newspaper and magazine subscriptions. These residential ties are generally of limited importance except when taken together with other residential ties, or with other factors such as those described in ¶ 10.

Application of Term "Ordinarily Resident"

¶ 10. Where an individual has not severed all of his or her residential ties with Canada, but is physically absent from Canada for a considerable period of time (that is, for a period of time extending over several months or years), the Courts have generally focused on the term "ordinarily resident" in determining the individual's residence status while abroad. The strong trend in decisions of the Courts on this issue is to regard temporary absence from Canada, even on an extended basis, as insufficient to avoid Canadian residence for tax purposes. Accordingly, where an individual maintains residential ties with Canada while abroad, the following factors will be taken into account in evaluating the significance of those ties:

- (a) evidence of intention to permanently sever residential ties with Canada,
- (b) regularity and length of visits to Canada, and
- (c) residential ties outside Canada.

For greater certainty, the CCRA does not consider that intention to return to Canada, in and of itself and in the absence of any residential ties, is a factor whose presence is sufficient to lead to a determination that an individual is resident in Canada while abroad.

Evidence of Intention to Permanently Sever Residential Ties

¶ 11. Whether an individual intended to permanently sever residential ties with Canada at the time of his or her departure from Canada is a question of fact to be determined with regard to all of the circumstances of each case. Although length of stay abroad is one factor to be considered in making this determination (that is, as evidence of the individual's intentions upon leaving Canada), the Courts have indicated that there is no particular length of stay abroad that necessarily results in an individual becoming a non-resident. Generally, if there is evidence that an individual's return to Canada was foreseen at the time of his or her departure, the CCRA will attach more significance to the individual's remaining residential ties with Canada (see ¶s 5-9), in determining whether the individual continued to be a factual resident of Canada subsequent to his or her departure. For example, where, at the time of an individual's departure from Canada, there exists a contract for employment in Canada if and when the individual returns to

Canada, the CCRA will consider this to be evidence that the individual's return to Canada was foreseen at the time of departure. However, the CCRA would have to review each individual's situation on a case by case basis to determine whether the individual's remaining residential ties with Canada, including the contract of employment, are sufficient to conclude that the individual continues to be resident in Canada.

¶ 12. Another factor that the CCRA will consider in determining whether an individual intended to permanently sever all residential ties with Canada at the time of his or her departure from Canada, is whether the individual took into account and complied with the provisions of the Act dealing with the taxation of

- (a) persons ceasing to be resident in Canada, and
- (b) persons who are not resident in Canada.

For example, an individual who is leaving Canada is required to either pay, or post acceptable security for, the Canadian tax payable with respect to capital gains arising from the deemed disposition of all of the individual's property (with the exception of certain types of property that are listed in subsection 128.1(4)(b) of the Act), upon the individual's ceasing to be resident in Canada. Where applicable, the CCRA will look at whether this requirement has been met as an indication of the individual's intention to permanently sever his or her residential ties with Canada at the time that he or she left Canada.

Similarly, the CCRA will take into account whether the individual informed any Canadian residents making payments to the individual that the individual intended to become a non-resident upon leaving Canada, with the result that certain payments (including interest, dividend, rent and pension payments) made to the individual after that time might be subject to withholding tax under Part XIII of the Act.

Regularity and Length of Visits to Canada

¶ 13. Where an individual leaves Canada and permanently severs all of his or her residential ties with Canada, the individual's residency status for tax purposes will not be affected by occasional return visits to Canada, whether for personal or business reasons. However, where such visits are more than occasional (particularly where the visits occur on a regular basis), and the individual has maintained some secondary residential ties with Canada, this factor will be taken into account in evaluating the significance of those remaining ties.

Residential Ties Elsewhere

¶ 14. Where an individual leaves Canada and purports to become a non-resident, but does not establish significant residential ties outside Canada, the individual's remaining residential ties with Canada, if any, may take on greater significance and the individual may continue to be resident in Canada. However, the fact that an individual establishes

significant residential ties abroad does not, in and by itself, mean that the individual is no longer resident in Canada, as the Courts have held that it is possible for an individual to be resident in more than one place at the same time for tax purposes (see ¶s 24 to 26).

Date Non-Resident Status Acquired

¶ 15. It is a question of fact to be decided with regard to all of the circumstances of the case on what date a Canadian resident individual leaving Canada becomes a non-resident for tax purposes. Generally, the CCRA will consider the appropriate date to be the date on which the individual severs all of his or her residential ties with Canada, which will usually coincide with the latest of the dates on which

- (a) the individual leaves Canada,
- (b) the individual's spouse or common law partner and/or dependants leave Canada (if applicable), or
- (c) the individual becomes a resident of the country to which he or she is immigrating.

An exception to this will occur where the individual was resident in another country prior to entering Canada and is leaving to re-establish his or her residence in that country. In this case, the individual will generally become a non-resident on the date he or she leaves Canada, even if, for example, his or her spouse or common law partner remains temporarily behind in Canada to dispose of their dwelling place in Canada or so that their dependants may complete a school year already in progress.

Factual Residence – Entering Canada

Establishing Residential Ties in Canada

¶ 16. The residence status of an individual is always a question of fact to be determined by taking into account all of the circumstances of the individual. The most important factor in determining whether or not an individual entering Canada becomes resident in Canada for tax purposes is whether or not the individual establishes residential ties with Canada. Generally, the comments found in ¶s 5 to 9 with respect to the residential ties of individuals leaving Canada are equally applicable to individuals entering Canada. As discussed in ¶ 5, an individual's spouse or common-law partner, dependants, and dwelling place, if located in Canada, will almost always constitute significant ties with Canada. In addition, the CCRA considers that where an individual entering Canada applies for and obtains landed immigrant status and provincial health coverage, these ties will usually constitute significant residential ties with Canada. Thus, except in exceptional circumstances, where landed immigrant status and provincial health coverage have been acquired, the individual will be determined to be resident in Canada.

¶ 17. Although a dwelling place in Canada will usually be a significant residential tie with Canada, where an individual leases such a dwelling place to a third party, the dwelling place may not be considered to be a significant residential tie

with Canada except when taken together with other residential ties (see ¶ 6). For example, a non-resident individual might acquire a dwelling place in Canada for the purpose of residing in that dwelling place upon his or her retirement at some point in the future. If the individual were to lease the dwelling place to a third party during the period of time between acquiring the dwelling place and residing there, then, unless the individual had other residential ties to Canada, the dwelling place would not be a significant residential tie with Canada during that period of time.

Generally, a lease to a third party would have to be on arm's length terms and conditions for a dwelling place located in Canada not to be considered a significant residential tie with Canada, as discussed in ¶ 6. However, in certain situations, particularly where the non-resident individual acquiring the dwelling place has never previously been resident in Canada, a dwelling place that is leased on non-arm's length terms and conditions to a third party (other than the individual's spouse, common-law partner, or dependant), may not be considered to be a significant residential tie with Canada. For example, where a non-resident individual with no existing residential ties with Canada acquires a dwelling place in Canada and leases that dwelling place to his or her sibling (or to some other relative other than a spouse, common-law partner, or dependant) for a rent that is substantially lower than the fair market rental value of the property, that dwelling place will usually not be a significant residential tie to Canada for that individual.

Date Resident Status Acquired

¶ 18. Where an individual enters Canada and establishes residential ties with Canada as described in ¶s 16 and 17, the individual will generally be considered to have become a resident of Canada for tax purposes on the date he or she entered Canada (but see ¶ 20 for comments on sojourners).

Deemed Residents of Canada – Subsection 250(1) of the Act

Subsection 250(1) of the Act – Overview

¶ 19. An individual who is resident in Canada on the basis of the factors discussed in ¶s 4 to 9 or ¶s 16 and 17 – that is, a factual resident of Canada – cannot be a deemed resident of Canada under subsection 250(1) of the Act. Thus, subsection 250(1) of the Act does not have any application until it has been determined that the individual is not factually resident in Canada. The distinction between factual resident status and deemed resident status carries with it varying, but significant, tax consequences, due to the importance of residence status for provincial tax purposes and the possible impact of section 114 of the Act (see ¶ 20 and the current version of Interpretation Bulletin IT-262, *Losses of Non-Residents and Part-Year Residents*). Among other things, because an individual who is deemed to be resident in Canada under subsection 250(1) of the Act will not be resident in a particular province for provincial tax purposes (as he or she is not factually resident in Canada – but see the

discussion immediately below regarding the situation of deemed residents of Quebec),

- (a) the individual will be required to pay the federal surtax in accordance with subsection 120(1) of the Act, which may be higher or lower than what the individual would pay as provincial tax if he or she were resident in a particular province,
- (b) he or she will not be entitled to any provincial tax credits (refundable or otherwise) that might otherwise be available to the individual (for example, some provinces provide tax credits with respect to property taxes or rental costs associated with an individual's primary dwelling place), and
- (c) he or she will not be entitled to any direct, tax-based, provincial benefits (for example, provincial payments in respect of dependent children or infirm family members).

An individual who resides in the province of Quebec immediately prior to leaving Canada, and who is deemed to be resident in Canada under subsection 250(1) of the Act, may be deemed to be a resident of Quebec under the laws of that province while abroad. An individual who is required to pay both the Quebec provincial tax and the federal surtax may apply to the CCRA for relief from the federal surtax at the time of filing his or her return.

Sojourners

¶ 20. An individual who has not established sufficient residential ties with Canada to be considered factually resident in Canada, but who sojourns (that is, is temporarily present) in Canada for a total of 183 days or more in any calendar year, is deemed to be resident in Canada for the entire year, under paragraph 250(1)(a) of the Act. As a result, an individual who sojourns in Canada for a total of 183 days (or more) is taxed differently under the Act than an individual who is factually resident in Canada throughout the same period of time and has subsequently become a non-resident. In particular, whereas an individual who is resident in Canada for part of a year is only taxed on his or her worldwide income for that part of the year, in accordance with the rules under section 114 of the Act, the individual who is deemed to be resident in Canada pursuant to paragraph 250(1)(a) of the Act is liable for tax on his or her worldwide income throughout the year.

¶ 21. The CCRA considers any part of a day to be a "day" for the purpose of determining the number of days that an individual has sojourned in Canada in a calendar year. However, it is a question of fact whether an individual who is not resident in Canada is "sojourning" in Canada. An individual is not automatically considered to be "sojourning" in Canada for every day (or part day) that the person is present in Canada; the nature of each particular stay must be determined separately. To "sojourn" means to make a temporary stay in the sense of establishing a temporary residence, although the stay may be of very short duration. For example, if an individual is commuting to Canada for his

or her employment and returning each night to his or her normal place of residence outside of Canada, the individual is not “sojourning” in Canada. On the other hand, if the same individual were to vacation in Canada, then he or she would be “sojourning” in Canada and each day (or part day) of that particular time period (the length of the vacation) would be counted in determining the application of paragraph 250(1)(a) of the Act.

Other Deemed Residents

¶ 22. In addition to individuals sojourning in Canada for a total of 183 days (or more) in any calendar year (see ¶s 20 and 21), subsection 250(1) of the Act ensures that any person (other than a factual resident of Canada) who is included in any one of the categories described below, is deemed to be a resident of Canada. These categories are:

- (a) persons who were members of the Canadian Forces at any time in the year;
- (b) persons who were officers or servants of Canada or a province, at any time in the year, who received representation allowances or who were factually or deemed resident in Canada immediately prior to their appointment or employment by Canada or the province;
- (c) persons who performed services, at any time in the year, outside Canada under an international development assistance program of the Canadian International Development Agency described in section 3400 of the *Income Tax Regulations*, provided they were either factually or deemed resident in Canada at any time in the three month period prior to the day the services commenced;
- (d) persons who were, at any time in the year, members of the overseas Canadian Forces school staff who have filed their returns for the year on the basis that they were resident in Canada throughout the period during which they were such members;
- (e) persons who were at any time in the year a child of, and dependent for support on, an individual described in (a) to (d), and whose income for the year did not exceed an amount of the person’s basic personal tax credit for the year; and
- (f) persons who at any time in the year were, under an agreement or a convention (including a tax treaty) between Canada and another country, entitled to an exemption from an income tax that would otherwise be payable in that other country in respect of income from any source and
 - (i) the exemption under the agreement or convention applies to all or substantially all of their income from all sources (that is, they are subject to tax in the other country on less than 10% of their income as a result of the exemption), and
 - (ii) the persons were entitled to the exemption because they were related to, or a member of the family of, an individual (other than a trust) who was resident (including deemed resident) in Canada at the particular time.

¶ 23. An individual who is not factually resident in Canada, but who is referred to in (a) to (f) of ¶ 22, is deemed to be resident in Canada regardless of where that individual lives or performs services. An individual who ceases to be described in (a) to (e) of ¶ 22 at a particular date in the year will be deemed to be resident in Canada only to that date. Thereafter, residence will depend on the factors outlined in ¶s 4 to 14.

Deemed Non-Residents – Subsection 250(5) of the Act

Application of Subsection 250(5) of the Act

¶ 24. An individual who is otherwise resident in Canada for purposes of the Act (whether factual or deemed – see ¶s 4 to 23), and who, at a given time, is resident in another country for purposes of a tax treaty between Canada and that country (see ¶s 25 and 26), is deemed not to be resident in Canada at that time, pursuant to subsection 250(5) of the Act. The individual is treated as a non-resident for all purposes of the Act, including the provisions deeming an individual to dispose of his or her property upon ceasing to be resident in Canada and the Part XIII withholding tax provisions, from the date that subsection 250(5) of the Act applies to the individual. Subsection 250(5) of the Act does not apply to an individual who was resident in another country for treaty purposes, but otherwise resident in Canada, on February 24, 1998, as long as the individual has maintained this “dual” residence status continuously since that time.

The “Tie-Breaker Rules” in Tax Treaties

¶ 25. An individual who is a resident of Canada for purposes of the Act is a resident of Canada for purposes of paragraph 1 of the Residence Article of any modern tax treaty between Canada and another country; such an individual may also be a resident of the other country for purposes of the same paragraph in the same treaty. In this situation, the Residence Article in the tax treaty will provide “tie breaker rules” to determine in which country the individual will be resident for purposes of the other provisions of the treaty. If, at any time, such “tie breaker rules” apply and it is determined that an individual is a resident of another country for purposes of a tax treaty between Canada and that country, then subsection 250(5) of the Act will deem the individual to be a non-resident of Canada for purposes of the Act (see ¶ 24).

“Permanent Home” and “Center of Vital Interests” Tests

¶ 26. “Tie-breaker rules” are found in paragraph 2 of Article IV of most modern income tax treaties. Usually, these rules rely first on a “permanent home” test to resolve the residence issue. Generally, the “permanent home” test provides that an individual is resident for purposes of the treaty in the country in which the individual has a permanent home available to him or her. A “permanent home” (as that term is used in income tax treaties) may be any kind of dwelling place that the individual retains for his or her permanent (as opposed to occasional) use, whether that dwelling place is rented or purchased or otherwise occupied on a permanent basis. Therefore, an individual may have two permanent homes while living outside Canada (for example, a dwelling place rented by the individual abroad and a property owned by the individual in Canada that continues to be available for his or her use, such as a home that is not leased to a third party on arm’s length terms and conditions as described in ¶ 6) and the “permanent home” test will not result in a residency determination. Where this is the case, the “tie-breaker rules” of most treaties then refer to the “center of vital interests” test.

The “center of vital interests” test requires a close examination of the individual’s personal and economic ties with each country in question, in order to determine with which country those ties are closer. The personal and economic ties to be examined are similar to those used in determining factual residence for purposes of Canadian income tax (see especially ¶s 4 to 9). There are other tests that will apply if the “center of vital interests” test is inconclusive.

How to Obtain a Determination of Residence Status

International Tax Services Office

¶ 27. Taxpayers requiring further general information about how residence status is determined for purposes of Canadian income tax should contact the International Tax Services Office (ITSO), Enquiries & Adjustments Division, at 1-800-267-5177 (toll free in Canada and the United States), or (613) 952-3741 (for service in English), or (613) 954-1368 (for service in French). Written enquiries should be addressed to

International Tax Services Office
2204 Walkley Rd.
Ottawa, Ontario
K1A 1A8

Taxpayers who plan to leave or have left Canada, either permanently or temporarily, should consider completing Form NR73, *Determination of Residency Status (Leaving Canada)*, which can be found on the CCRA’s website (www.cra.gc.ca) or ordered from any Tax Services Office. Taxpayers who have entered or sojourned in Canada during the year should consider completing Form NR74, *Determination of Residency Status (Entering Canada)*, which can be similarly obtained. Once completed, Form NR73 or NR74, as applicable, should be mailed to the address given above or faxed to (613) 941-2505. In most cases, the CCRA will be able to provide an opinion regarding a taxpayer’s residence status from the information recorded on the completed form. This opinion is based entirely on the facts provided by the taxpayer to the CCRA in Form NR73 or NR74, as applicable, therefore, it is critical that the taxpayer provide all of the details concerning his or her residential ties with Canada and abroad. This opinion is not binding on the CCRA and may be subject to a more detailed review at a later date and supporting documentation may be required at that time.

Income Tax Rulings Directorate

¶ 28. Where certainty is required in respect of the tax consequences of the proposed departure from or arrival in Canada of a particular individual taxpayer, the Income Tax Rulings Directorate may, in appropriate circumstances, be prepared to issue a binding advance income tax ruling with respect to the residency status of that taxpayer. Generally, such a ruling will only be available where all of the facts of the situation can be ascertained in advance of the proposed departure from or arrival in Canada of the taxpayer. For detailed information regarding applying for an advance income tax ruling, please see the current version of Information Circular IC 70-6, *Advance Income Tax Rulings*, which can be found on the CCRA website (www.cra.gc.ca), or ordered from any Tax Services Office. The Income Tax Rulings Directorate can be contacted by telephone at (613) 957-8953, or by fax at (613) 957-2088. Written inquiries should be directed to:

Income Tax Rulings Directorate
320 Queen Street
16th Floor, Tower “A”, Place de Ville
Ottawa, ON K1A 0L5

Competent Authority Services

¶ 29. In limited situations it may be necessary for an individual to request the assistance of the Canadian Competent Authority in order to resolve residency issues with treaty countries. To obtain more information, please refer to the current version of Information Circular IC 71-17, *Request for Competent Authority Consideration Under Mutual Agreement Procedures in Income Tax Conventions*.

Bulletin Revisions

¶s 2-29 have not been revised since the issuance of IT-221R3 on December 21, 2001.

Two new paragraphs have been added to ¶ 1 to clarify the application of the criteria set out in the bulletin on the determination of provincial residence for provincial income tax purposes. Section 2607 of the *Regulations* has been added to the Reference Section of the bulletin as a result of the new discussion on individual resident in more than one province. [October 4, 2002]

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