



Regulation 102 Waiver Application

Is this form for you?

Use this form if you are a:

- Non-resident employee providing employment services in Canada, and you want to apply for a waiver of the tax required to be deducted from the remuneration that will be paid to you because it is exempt from tax in Canada pursuant to a tax treaty between Canada and the country where you live.
- Employee who no longer meets the definition of a qualifying non-resident employee yet
 - Still works for the same qualifying non-resident employer; and
 - Who continues to work in Canada and is still exempt under a tax treaty with Canada.
- An employee at a Canadian Embassy, High Commission, Consulate or other Canadian government organization located outside Canada and you want to apply for a waiver on your employment income.
- Non-resident providing employment services that relate to the film and television industry and you want to apply for a reduced amount of Regulation 102 withholding tax from amounts paid to you for services provided in Canada.

If you will be providing services through a personal services corporation, complete this form for the payment(s) you will receive from the personal services corporation. You will also need to complete Form R105, *Regulation 105 Waiver Application* for the payment(s) made from the payer to the personal services corporation.

If you are a non-resident actor in a film or video production and would like a reduction in the amount of non-resident tax required to be withheld on your income earned in Canada, do not use this form. Please complete Form 1287 – *Application by a non-resident actor for a reduction of withholding tax* on income earned in Canada instead.

Payer withholding and remitting requirements

In accordance with Section 102 of the Income Tax Regulations (Regulation 102) payments made to non-residents who provide employment services in Canada are subject to the same withholding, remitting, and reporting obligations as those for Canadian resident employees. Therefore, any person who pays another person salary, wages, or other remuneration in respect of an office or employment in Canada is required to withhold, remit, and report these amounts to the Canada Revenue Agency (CRA). This obligation also extends to non-residents of Canada employing either resident or non-resident employees for services performed in Canada.

Employers are required to withhold and remit withholding tax for each of their employees unless a waiver of withholding tax has been issued. Employers are also required to withhold and remit Canada Pension Plan contributions (CPP) and Employment Insurance Premiums (EI) for each of their employees unless otherwise exempted. An exemption of CPP may be available based on a reciprocal agreement on social security between Canada and the employee's home country. An exemption for EI may be available if the unemployment laws of the employee's home country require payment of premiums on the same employment income. Employers who fail to withhold and remit these required amounts without authorization from the CRA may be held liable for the whole amount with interest and penalties.

Your payer will also provide you with a T4 *Statement of Remuneration Paid* reporting the amounts paid to you before the end of February of the following year.

Waivers of withholding

Non-resident employees who provide employment services in Canada may be eligible to apply for a waiver of withholding of the normal withholding amounts from the CRA if their country of residence has a tax treaty with Canada that exempts them from tax in Canada. If the application is approved, the CRA will authorize the respective payer(s) to not withhold. The non-resident applicant, any person properly authorized and the respective payer(s) will receive written information from the CRA of the result of the waiver application.

How and where to apply

Complete and sign Form R102-R, *Regulation 102 Waiver Application*, and attach the appropriate identification and supporting documents; if required. If you are claiming a treaty exemption for remuneration to be paid by a non-resident employer and the amount is not borne by a permanent establishment of the non-resident employer in Canada, you must attach a written attestation to this affect from your employer, or arrange for this attestation to be provided directly by your employer to the CRA office processing this waiver application.

You must submit Form R102-R and any additional documentation including, if applicable, Form T1261 (and its required documentation) to the CRA International Waivers Centre of Expertise (CoE) that serves the area where your employment services will be provided 30 days before either the start of the employment services in Canada or the initial payment. The CoE will make every effort to process properly documented waiver applications in situations where they are received less than 30 days prior to payment or the date employment services start. Our CoEs are listed on the CRA Web site at: <http://www.cra-arc.gc.ca/tx/nnrstdnts/cmmn/rndr/wvrspplctn-eng.html>

Conditions

An approved waiver of withholding on amounts subject to Regulation 102 does not affect the requirement of a non-resident providing employment services in Canada to file a Canadian income tax return. For more information, see Guide 5013-G, *General Income Tax and Benefit Guide for Non-Residents and Deemed Residents of Canada*, available on the CRA Web site at: cra.gc.ca. Failure to fulfill your tax filing requirements may result in future waiver requests being denied.

If the information presented in this waiver application changes for any reason, you must inform the CRA immediately. Failure to do so may result in the waiver request being rescinded and the withholding requirement reinstated.

Note: A waiver is not a final determination of a non-resident's tax liability to Canada. This is determined once the non-resident's Canadian income tax return has been assessed.

How to complete form R102 Waiver Application

The following instructions are numbered in relation to the questions as they appear on the Form R102. Note that some questions are self-explanatory and do not have instructions.

Section I – Applicant Identification area

1. If you do not have a Social Insurance Number (SIN) and you have a work permit, you must apply for a SIN from Service Canada. For more information about obtaining a SIN, call Service Canada toll-free at **1-800-206-7218** and select option "3" for SIN information. If you are calling from outside Canada, or if you have a rotary dial telephone, call **506-548-7961** (long distance charges will apply). You may also visit their website at: www.servicecanada.gc.ca.

If you do not have a SIN or an Individual Tax Number (ITN), you must complete form T1261, *Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents*. <http://www.cra-arc.gc.ca/E/pgb/ff/t1261/README.html>.

Make sure to:

- complete sections one (1) to five (5) on the application;
- provide the data and your signature in the certification section; and
- include original, certified, or notarized copies of your supporting documents.

The documents must include your name, date of birth and photograph. Examples of acceptable documents include: a passport, driver's licence, study permit and diplomatic identity card.

Documents that are photocopies MUST be certified by local officials such as doctors, lawyers, teachers or officials in a federal department or a provincial ministry. We will not accept any photocopies that have not been certified. A certified copy is a photocopy of a document, which is then duly signed with a notation that this is a true copy of the original and the person certifying must indicate his or her official title.

6. Were you previously a *qualifying non-resident employee*?

If during the year you no longer meet the definition of a *qualifying non-resident employee* yet

- you still work for the same qualifying non-resident employer; and
- you continue to work in Canada and are still exempt under a tax treaty with Canada;

please complete only sections 1-6, Appendix A. (note: no contract need to be provided), and the **Declaration by a Non-Resident Waiver Applicant** area.

For more information, please click on "When your employee is no longer a qualifying non-resident employee" at the following link on our website at: <http://www.cra-arc.gc.ca/tx/nnrstdnts/cmmn/rndr/mplrcrtfctn-eng.html>

7. Check the applicable box to indicate the type of services you will be providing in Canada under the current contract. This will help determine which particular article of a tax treaty may apply to your employment in Canada.

For Locally Engaged Staff (employees at a Canadian Embassy, High Commission, Consulate or other Canadian government organization located outside Canada), please skip to **Section III.**)

10. Please enter the three character currency code for the totals wages. For example, the currency code for Canadian dollars is CAD. A list of currency codes can be found in *Appendix D*. in the following Canada Revenue Agency publication [NR4 - Non-Resident Tax Withholding, Remitting, and Reporting - 2016](#).

11. An applicant may be in Canada before or after the dates of service outlined in his or her contract. State the actual date of the applicant's expected arrival in Canada, and his or her expected date of departure from Canada.

12. Indicate why the applicant will leave Canada during the period indicated in question No. 11. Provide the number of days to be spent outside of Canada during the contract and the actual dates.

Section III – Locally Engaged Staff area

Please note that all requests for a Locally Engaged Staff waiver should be sent to the International and Ottawa Tax Services Office (IOTSO) at the following address:

Regular/Certified/registered mail
Ontario Centre of Expertise – IOTSO
Attention: International Waivers, 6th Floor
333 Laurier Avenue West
C/O NCR Mail Hub Operations
B-70, 85 Heron Road
Ottawa ON K1A 1A2

How to complete form R102 *Waiver Application* (continued)

14. If you are unsure of your residency status please complete and return form *NR73 Determination of Residency Status (Leaving Canada)* with this waiver application.

17. To be considered **subject to tax**, an individual must be subject to the most comprehensive form of taxation as exists in the relevant country. For Canada, this generally means full tax liability on worldwide income. An individual does not necessarily have to pay tax to another country in order to be considered **liable to tax** in that country. There may be situations where an individual's worldwide income is subject to another country's full taxing jurisdiction, however, the country's domestic laws do not levy tax on an individual's taxable income or taxes it at low rates.

20. Please note that your tax information is confidential. We need your authorization if you want the Canada Revenue Agency (CRA) to deal with another person who is acting as your representative for income tax matters. If you would like to authorize the CRA to deal with another person as your representative **for the purposes of this waiver application**, please complete this section. This authorization will allow us to communicate with your representative to obtain the necessary information and documents to complete this waiver application only. If you want to authorize someone to represent you on behalf of all of your tax matters then please complete form T1013, *Authorizing or Cancelling a Representative or a Power of Attorney* as applicable.

Appendix A – If applicable, please list your employment information in Canada for:

- the first preceding calendar year;
- later in the current calendar year; or
- in the following calendar year.

If you require more space then please attach a separate page.

Documents to submit with a completed form R102

Please ensure to provide the following information or documentation:

- Copy of the Employment Contract;
- T1261, *Application for a Canada Revenue Agency Individual Tax Number (ITN) for Non-Residents* and the applicable documentation (if applicable);
- Form 1013, *Authorizing or Cancelling a Representative*, if you wish to authorize a representative to deal with the CRA for all of your tax matters;
- If the identification documents submitted with your request for a ITN do not support your claim that you are a resident of the country indicated on this form or you already have an ITN or SIN and your address on file with CRA is in a different country than your address on this application, attach proof of your country of residence such as a health card, certification of residence, or government issued identification.
- form *NR73 Determination of Residency Status (Leaving Canada)* or *NR74 Determination of Residency Status (Entering Canada)*, (if applicable).

We collect your personal information under the authority of Subsection 153(1.1) of the *Income Tax Act* (ITA) and use it to process the application for a waiver of withholding taxes. Information may be shared with other federal government institutions in accordance with income tax legislation. The SIN is collected pursuant to section 237 of the ITA and is used for identification purposes.

Personal information is described in information bank number CRA-PPU 421 (Small and Medium Enterprises) and is protected under the ***Privacy Act***. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Section I – Applicant Identification

1. Your Individual Tax Number (ITN) or Social Insurance Number (SIN) <input style="width: 150px;" type="text"/>		
2. Legal name _____ (Surname) _____ (First name) _____ (Initial)		
3. Mailing address	4. Country of permanent residence	5. Telephone number
6. Were you previously a <i>qualifying non-resident employee</i> ? If yes, please skip to Appendix A. <input type="checkbox"/> Yes <input type="checkbox"/> No		
7. Indicate the type of service you will be providing in Canada. <input type="checkbox"/> Installation/Construction <input type="checkbox"/> Offshore Oil/Gas <input type="checkbox"/> Seasonal Agricultural Worker <input type="checkbox"/> Transportation <input type="checkbox"/> Education/Teaching <input type="checkbox"/> Artist <input type="checkbox"/> Athlete <input type="checkbox"/> Team Athlete <input type="checkbox"/> Airline Pilot <input type="checkbox"/> Student Work Abroad Program <input type="checkbox"/> Emergency Services <input type="checkbox"/> Behind-the-Scenes (Film and Television industry) <input type="checkbox"/> Locally Engaged Staff (Please skip to Section III) <input type="checkbox"/> Other (please describe) _____		

Section II – Current Employment Information

8. Indicate where the employment services will be provided in Canada.	City	Province																		
9. Employer Information																				
Name	Canadian Business Number (BN)																			
Mailing Address																				
Contact person	Phone number																			
10. Total wages according to the current employment contract. Amount _____ Currency _____																				
11. Applicant's date of arrival in and departure from Canada: <table style="width:100%; border:none;"> <tr> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> _ _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> </tr> <tr> <td colspan="3" style="text-align:center;">Arrival date</td> <td colspan="3" style="text-align:center;">Departure Date</td> </tr> </table>			Year	Month	Day	Year	Month	Day	_ _	_	_	_ _	_	_	Arrival date			Departure Date		
Year	Month	Day	Year	Month	Day															
_ _	_	_	_ _	_	_															
Arrival date			Departure Date																	
12. Will the applicant be spending any days outside of Canada during the period noted in number 11? <input type="checkbox"/> Yes If yes, provide the following information and written confirmation from the payer. <input type="checkbox"/> No																				
Reason for leaving	Number of days spent outside Canada	Absence start date (YYYY-MM-DD)																		
13. Has or will the applicant be employed in Canada: a) previously this calendar year? b) in the first preceding calendar year? c) later in the current calendar year or in the following calendar year? If you answered yes to a), b) or c), please complete Appendix A. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No																				

Section III – Locally Engaged Staff (Only complete this section if you are an employee at a Canadian Embassy, High Commission, Consulate or other Canadian government organization located outside Canada.)

14. Indicate your residency status in Canada. <input type="checkbox"/> Factual resident <input type="checkbox"/> Deemed resident <input type="checkbox"/> Non-Resident <input type="checkbox"/> Deemed Non-Resident																		
15. Are you considered to be a citizen of your country of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No																		
16. Did you become a resident of your current country of residence solely for providing services with the Canadian Embassy, High Commission, Consulate or other Canadian government organization? <input type="checkbox"/> Yes <input type="checkbox"/> No																		
17. Are you subject to income tax in your country of residence on your world income? (Total income from inside and outside Canada) <input type="checkbox"/> Yes <input type="checkbox"/> No																		
18. What is the start and end date of your employment services? <table style="width:100%; border:none;"> <tr> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> <td style="text-align:center;">Year</td> <td style="text-align:center;">Month</td> <td style="text-align:center;">Day</td> </tr> <tr> <td style="text-align:center;"> _ _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ _ </td> <td style="text-align:center;"> _ </td> <td style="text-align:center;"> _ </td> </tr> <tr> <td colspan="3" style="text-align:center;">Start date</td> <td colspan="3" style="text-align:center;">End date</td> </tr> </table>	Year	Month	Day	Year	Month	Day	_ _	_	_	_ _	_	_	Start date			End date		
Year	Month	Day	Year	Month	Day													
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Start date			End date															

AUTHORIZING A REPRESENTATIVE

19. Complete this section to authorize the Canada Revenue Agency (CRA) to deal with another person (such as your payer, payroll company, accountant or agent) as your representative for matters **pertaining to this waiver**.

Would you like all correspondence related to this waiver application sent to your representative at the address below? Yes No

Note: If you wish to authorize a representative to deal with the CRA for your other tax matters, please complete Form T1013, *Authorizing or Cancelling a Representative*, which can be found on our website at www.cra.gc.ca under Forms and Publications.

PLEASE PRINT

Name of representative

Address of representative

Non-resident applicant's signature

Date

Year

Month

Day

APPENDIX A

A Dates of previous employment (YYYY-MM-DD)		B Location	C Employer's name	D Employer's Business Number	E Earnings received	F Currency	G Number of days spent outside Canada stated in box A
From	To						

DECLARATION BY A NON-RESIDENT WAIVER APPLICANT**20. Declaration**

I certify that _____ is entitled to the benefits of the tax treaty between _____
(print legal name)

Canada and their country of residence for income tax purposes.

I further certify that:

- the information and supporting documentation provided with this application is true and correct;
- that the applicant will fulfill their Canadian income tax return filing obligations, and that failure to fulfill these requirements may result in future waiver requests being denied;
- the applicant will provide the Canada Revenue Agency with documentation as may be necessary to substantiate the information provided in the waiver application; and
- the applicant must inform the Canada Revenue Agency immediately of any changes to the information presented in this waiver application and failure to do so may result in this waiver request being denied or revoked and my payer required to withhold accordingly.
- I consent to the Canada Revenue Agency providing a copy of the waiver approval/denial letter, which includes the Individual Tax Number and Social Insurance Number, to the payer(s)/payroll company noted in this application.

If someone other than the waiver applicant completed this form, please provide their:

Name	Address		
Title	Telephone number		
Signature of non-resident applicant or representative	Date	Year	Month Day