



Due to changes to the law that took effect on April 1, 2007, a goods and services tax/harmonized sales tax (GST/HST) refund **is no longer available on:**

- **personal goods** purchased in Canada after March 31, 2007, by non-resident visitors who take the goods home; and
- **short-term accommodation** in Canada (including camping accommodation), unless the accommodation:
  - was part of a continuous accommodation at the same facility in Canada that started before April 1, 2007; or
  - was purchased under a **written agreement** entered into before September 25, 2006, under which the first night of continuous accommodation at the same facility in Canada is before April 1, 2009.

A refund is still available for the GST/HST paid on eligible tour packages. Use [Form GST176](#), *Application for Visitor Tax Refund*, included in this pamphlet, to claim the refund if:

- the first night of accommodation in Canada included in the package is before April 1, 2007; or
- you purchased the tour package under a **written agreement** entered into before September 25, 2006, and the first night of accommodation in Canada included in the package is before April 1, 2009.

To claim a rebate for an eligible tour package in any other case, use [Form GST115](#), *GST/HST Rebate Application for Tour Packages*.

Aruna Ogale

Executive Director

Ontario Camping Association

Tel: (416) 485-0425 Cell: (416) 998-3664

Fax: (416) 485-0422

[aruna@ontariocamps.ca](mailto:aruna@ontariocamps.ca) [www.ontariocamps.ca](http://www.ontariocamps.ca)