Non-Resident Canadian Tax Checklist

Ten checks before you trade in Canada

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Work through these ten before trading, or before your next Canadian payment.
The structure and the forms decide far more than any later deduction.

- [ ] 1 **Canadian activity mapped**
  What is actually done here, by whom, and where.
- [ ] 2 **PE question settled**
  Fixed place or dependent agent, tested properly.
- [ ] 3 **Structure chosen**
  Branch or subsidiary, compared on total cost.
- [ ] 4 **Exit modelled**
  Deemed dividends and sale route considered now.
- [ ] 5 **Treaty confirmed**
  Which convention applies and at what rates.
- [ ] 6 **NR301 filed**
  Before the first payment leaves Canada.
- [ ] 7 **Reg 105 reviewed**
  Waiver applied for on services performed here.
- [ ] 8 **Related-party debt checked**
  Inside the 1.5 to 1 thin capitalization limit.
- [ ] 9 **T2 and T106 diarised**
  Six months after year-end, both of them.
- [ ] 10 **Section 116 started early**
  Months before any property sale completes.

PRO TIP

Treaty forms have to be on file before the payment goes out. Claimed afterwards,
the money sits with the CRA until a refund comes through.

What happens next

1. Position reviewed
2. Fixed fee quoted
3. Structure set up

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