Non-Resident Mistake Prevention List

Ten checks before the CRA finds them first

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Work through these ten each year, and before correcting past years.
Most of these cost far more to correct than to prevent.

- [ ] 1 **Every year filed**
  A T2 for each year, treaty relief or not.
- [ ] 2 **Withholding tested**
  Part XIII and Regulation 105 before payment leaves.
- [ ] 3 **Control checked**
  Foreign control removes the small business deduction.
- [ ] 4 **Thresholds monitored**
  GST/HST at $30,000, T106 at $1 million.
- [ ] 5 **Agreements in place**
  Intercompany contracts written before the charge.
- [ ] 6 **Directors compliant**
  Residency and annual returns current on the registry.
- [ ] 7 **Books coded properly**
  GIFI mapping agreeing to the financial statements.
- [ ] 8 **Records retained**
  Six years, with permission if kept abroad.
- [ ] 9 **CRA mail opened**
  Answered promptly, with AUT-01 on file.
- [ ] 10 **Disclosure considered**
  Voluntary disclosure while the door is open.

PRO TIP

On Part XIII the payer carries the liability, not the recipient. Paying a foreign parent without withholding leaves the Canadian company owing the tax itself.

What happens next

1. Exposure reviewed
2. Fixed fee quoted
3. Filings corrected

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