

Exporter Planning Checklist

Ten checks for your export business

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Work through these across the year, not in April.
How long is your refund sitting with the CRA?

- ☐ **1 Reporting period reviewed**
Refund businesses file more often, not less.
- ☐ **2 Relief programmes checked**
Not funding the tax beats recovering it.
- ☐ **3 Delivery test applied**
Where the goods went, not who bought them.
- ☐ **4 Proof tied to invoices**
Filed against the sale, not in a folder.
- ☐ **5 Services reviewed separately**
Different conditions apply from goods.
- ☐ **6 Credits split**
Business and non-business treated differently.
- ☐ **7 Withholding recorded**
As foreign tax paid, not a shortfall.
- ☐ **8 Foreign returns filed**
T1135, T1134 and T106 checked each year.
- ☐ **9 TP documentation current**
Prepared by the deadline, not after.
- ☐ **10 Presence reviewed**
Permanent establishment exposure assessed.

PRO TIP

A foreign customer is not the test.
Where the goods were delivered decides it.

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