

Information Concerning Claims for Treaty-Based Exemptions  
(2008 and later tax years)

Schedule 91

Code 0803

Protected B

when completed

Corporation's name	Business Number	Year	Tax year-end Month	Day
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- If you are a non-resident corporation that carried on a **treaty-protected business** in Canada, had a taxable capital gain, or disposed of a **taxable Canadian property** that was a **treaty-protected property** any time in the year (or a previous year, if a liability for Part I tax would result in the current year, but for the provisions of a tax treaty), complete and file this schedule with your *T2 Corporation Income Tax Return*. If you need more space, attach additional schedules.
- All legislative references are to the federal *Income Tax Act* and *Income Tax Regulations*.
- The terms **taxable Canadian property**, **treaty-protected property**, **business**, and **treaty-protected business** are defined in subsection 248(1) of the Act. The extended meaning of **carrying on business** is defined in section 253 of the Act.

Taxpayer identification number in country of residence . . . . . **105** \_\_\_\_\_Tax year-end in country of residence (yyyy/mm/dd) . . . . . **110**

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(Report all amounts in Canadian funds.)

## Part 1 – Carrying on business in Canada

- 1.
- 111**
- The province or territory where revenue was earned in Canada (Tick one box only. If more than one applies tick MJ.):

<input type="checkbox"/> BC	British Columbia	<input type="checkbox"/> QC	Quebec	<input type="checkbox"/> NS	Nova Scotia
<input type="checkbox"/> AB	Alberta	<input type="checkbox"/> YT	Yukon	<input type="checkbox"/> PE	Prince Edward Island
<input type="checkbox"/> SK	Saskatchewan	<input type="checkbox"/> NT	Northwest Territories	<input type="checkbox"/> NL	Newfoundland and Labrador
<input type="checkbox"/> MB	Manitoba	<input type="checkbox"/> NU	Nunavut	<input type="checkbox"/> MJ	Multiple jurisdiction
<input type="checkbox"/> ON	Ontario	<input type="checkbox"/> NB	New Brunswick		

- 2.
- 112**
- Type of business activity carried on in Canada:

<input type="checkbox"/> 01	Entertainment	<input type="checkbox"/> 02	Sports/recreation	<input type="checkbox"/> 03	Construction
<input type="checkbox"/> 04	Petroleum and gas	<input type="checkbox"/> 05	Transportation	<input type="checkbox"/> 06	Communications
<input type="checkbox"/> 07	Business professional	<input type="checkbox"/> 08	Architectural/engineering/scientific/technical	<input type="checkbox"/> 09	Education
<input type="checkbox"/> 10	Health	<input type="checkbox"/> 11	Other, please specify: <b>113</b> _____		

3. Canadian revenues derived by:

sale of goods . . . . .	<b>115</b>	_____
services provided in Canada . . . . .	<b>116</b>	_____
financing activities . . . . .	<b>117</b>	_____
other . . . . .	<b>118</b>	_____
Total Canadian revenues . . . . .	<b>125</b>	_____

4. Did you rent, lease, or own any physical facilities\* in Canada during the tax year? . . . . .
- 135**
- 1 Yes
- ☐
- 2 No
- ☐

5. Article and paragraph of the tax treaty under which an exemption is claimed . . . . .
- 146**
- \_\_\_\_\_

6. Main corporate customers to whom goods were sold or services were provided in Canada (including non-residents) during the tax year (attach copies of all T4A-NR slips.):

Corporation's name <b>155</b>	Contract/project started (yyyy/mm/dd) <b>158</b>	Contract/project completed (yyyy/mm/dd) <b>159</b>																				
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\* Indicate the nature and address of any owned, leased, or rented physical facilities located in Canada that are used by the non-resident corporation in carrying on its business activities in Canada. Examples of such facilities include an administrative or sales office, a warehouse, or a mine.

**Part 1 – Carrying on business in Canada – continued**

## 7. Services provided in Canada by employees during the tax year:

## a) Salary, wages, and remuneration paid to:

	Number of employees	Amount paid
Canadian resident employees . . . . .	<b>160</b> _____	<b>161</b> _____
non-resident employees . . . . .	<b>165</b> _____	<b>166</b> _____

Started  
(yyyy/mm/dd)Completed  
(yyyy/mm/dd)

b) Employee employment period in Canada . . . . .	<b>170</b> _____	<b>171</b> _____
c) Number of calendar days, or part days, during the tax year, that any non-resident employee was physically present in Canada to provide services to, or for, the corporation . . . . .	<b>175</b> _____	

## 8. Services provided in Canada by subcontractors during the tax year:

## a) Fees, charges, reimbursements of expenses, or other payments made to:

	Number of subcontractors	Amount paid
Canadian resident subcontractors . . . . .	<b>180</b> _____	<b>181</b> _____
non-resident subcontractors . . . . .	<b>185</b> _____	<b>186</b> _____

Started  
(yyyy/mm/dd)Completed  
(yyyy/mm/dd)

b) Subcontractor employment period in Canada . . . . .	<b>190</b> _____	<b>191</b> _____
c) Number of calendar days, or part days, during the tax year, that any non-resident subcontractor was physically present in Canada to provide services to, or for, the corporation . . . . .	<b>192</b> _____	

9. Has the corporation applied for a waiver of the withholding requirement under Regulation 105? . . . . . **195** 1 Yes ☐ 2 No ☐If **yes**, did the Canada Revenue Agency waive or reduce the withholding requirement? . . . . . **196** 1 Yes ☐ 2 No ☐**Part 2 – Disposing of taxable Canadian property (TCP) (other than real property) and taxable capital gains**

1.	Description of TCP or other property disposed of <b>201</b>	Proceeds <b>202</b>	Cost or adjusted cost base <b>203</b>	Income, gain, or loss <b>204</b>
1.				
2.				
3.				
4.				
5.				

2. Article and paragraph of the tax treaty under which an exemption is claimed . . . . . **211** \_\_\_\_\_3. Attach Form T2064, *Certificate – Proposed Disposition of Property by a Non-resident of Canada*, or Form T2068, *Certificate – The Disposition of Property by a Non-Resident of Canada*. See section 116 and Information Circular IC72-17, *Procedures concerning the disposition of taxable Canadian property by non-residents of Canada – Section 116*.