SFU
INTERNATIONAL SERVICES FOR STUDENTS

Canadian Income Tax & International Students
Frequently Asked Questions

1. Am I required to file an income tax return?

If you earn income in Canada (teaching/research assistantships, employment, investment or business income), you are responsible for submitting a tax form to the government and paying the requisite amount. Many international students may be required to complete an income tax form ("file a return") or want to do this in order to claim refunds of other taxes.

GST/HST credit (goods and services tax/harmonized sales tax)

- Tuition payment tax credit carry-forward for future use
- Canada Child Tax should I file taxes?

What is the GST/HST credit?
The GST/HST credit is a tax-free quarterly payment that helps individuals and families with low and modest incomes offset all or part of the GST or HST that they pay. To be eligible for this credit, the international student

The Canadian tax system is based on residency and not citizenship. As an international student, Canada Immigration does not consider you to be a resident of Canada. However, your residency status for tax purposes may be quite different. For income tax purposes, international students studying in Canada are considered to be one of the following types of residents:

- resident (includes students who reside in Canada only part of the year)
- non-resident
- deemed resident
- deemed non-resident

Residency status is based on the residential ties you have with Canada.

You must know your status in order to know which tax form to use and for which deductions and benefits you are eligible. If you are not sure whether you are a resident of Canada for income tax purposes, complete the form **NR74**, Determination of Residency Status (Entering Canada) and send it to the International Tax Services Office. You can read more information and download this form at https://www.canada.ca/en/revenue- agency/services/tax/international-non-residents/information-been-moved/determining-your-residency-

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