Non-Posident Ownership Cartificate Withholding Tax

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Form NR602 must be used where no withholding tax is required.

Form NR601 is to be completed by or on behalf of a non-resident of Canada when:

(a) Negotiating interest coupons:

- 5% tax where the date of issue of the bond was on or before December 20, 1960, and the bond was issued or guaranteed by a Canadian province or territory
- 25% tax for non-treaty countries only if taxable under section 212(1)(b) of the Income Tax Act
- (b) Negotiating dividend warrants for Canadian securities:
 - 25% tax for non-treaty countries

Encashing agents can use the online non-resident tax calculator at **canada.ca/part-xiii-calculator** to determine tax liability or use the rates in the current version of Information Circular IC76-12, Applicable rate of Part XIII tax on amounts paid or credited to persons in countries with which Canada has a tax convention. The encashing agent shall:

- withhold non-resident tax (see Note below);
- send copy 1 to the Sudbury Tax Centre, P.O. Box 20000, Station A, Sudbury ON, P3A 5C1, Canada, by the 15th of the following month. For information on how to remit the non-resident tax withheld, go to canada.ca/payments or see Guide T4061, NR4 Non-Resident Tax Withholding, Remitting, and Reporting.
- give copy 2 to the non-resident owners or agents at the time of the cashing;
- keep copy 3 for his or her records. The information on this form will help him or her complete the NR4 Summary.

Note: Where the total of amounts paid or credited in a year is less than \$50, the following rules apply:

- No withholding applies.
- _ No NR602 is required.
- No reporting is required on the NR4 Summary.

However, if the agent withheld tax on an amount less than \$50, an NR601 is required and must be reported on the NR4 Summary.

For more information on completing forms NR601 and NR602, see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting, available on our website at canada.ca/cra-forms.

Form NR602 must be used where no withholding tax is required.

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 - 5% tax where the date of issue of the bond was on or before December 20, 1960, and the bond was issued or guaranteed by a Canadian province or territory
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- 25% tax for non-treaty countries only if taxable under section 212(1)(b) of the Income Tax Act

(b) Negotiating dividend warrants for Canadian securities:

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For more information on completing forms NR601 and NR602, see Guide T4061, NR4 – Non-Resident Tax Withholding, Remitting, and Reporting, available on our website at canada.ca/cra-forms.