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Hunting and fishing packages

Non-resident persons who purchase a hunting or fishing package may qualify for a GST rebate, provided the package is an eligible tour package.

An eligible tour package is a package sold for an all-inclusive price that includes

- short-term accommodation or camping accommodation in Canada; and
- at least one service.

To determine whether a hunting or fishing package is an eligible tour package, each element of the package must be examined. For instance, an eligible tour package could be a hunting package sold for an all-inclusive price that includes short-term accommodation in a hunting camp in Canada, meals, and the services of a guide to assist the hunters in tracking game and getting it back to camp.



Other services that may be included in a hunting or fishing package include

- transportation services (such as transportation to and from the accommodation by floatplane);
- game processing (such as skinning, cutting, wrapping and packaging);
- fish processing (such as scaling, cutting, wrapping and packaging).

Hunting and fishing packages may also include elements that are not services for purposes of the rebate. Basic amenities such as housekeeping and baggage handling are considered part of the accommodation. Also, setting stands and baiting sites are not services for purposes of the rebate.

Other elements, such as hunting and fishing licences, tags and seals cannot form part of an eligible tour package since they are sold by a government. Therefore, their costs do not qualify for the GST rebate.

For more information, consult GST/HST Info Sheet [GI-046](#), *Foreign Convention and Tour Incentive Program - Hunting and Fishing Packages*.

Note

Hunting and fishing packages do not qualify for a rebate of the QST.



Support Payments



Unclaimed Property



Registraire des entreprises



