



# Tax guide for newcomers under CUAET

Canada-Ukraine Authorization  
for Emergency Travel

Ukrainian Canadian Congress  
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# TABLE OF CONTENTS

## Section 1: General Information

Who is required to file taxes in Canada?	6
Resident of Canada – what does it mean?	7 – 10
What is a Social Insurance Number?	11
What income is reported on Your Tax Return?	12 – 14

## Section 2: How to file taxes

How do I file tax return in Canada?	15
How do I get payments?	16
Filing taxes in Ukraine? What you need to know	17

## Section 3: Tax Benefits

Canada Child Benefit (CCB)	19
Goods and services tax/harmonized sales tax	20

## Section 4: Other Information

Community Volunteer Income Tax Program	22
Authorize a representative	23
Sign up for direct deposit	24
Register for CRA My Account	25
Avoid delays and incorrect payments	26

## Welcome!

**This document provides you with information about how to file taxes in Canada under CUAET program.**

Here are some things to keep in mind when looking through the document:

- Embedded links that takes you to an external website or resource are highlighted in [blue](#).
- [Additional Resources](#) are available at the end of the deck.



SECTION 1  
**GENERAL INFORMATION**



# DOING YOUR TAXES IN CANADA CAN BENEFIT YOU

## PART 1

- As a newcomer to Canada under CUAET, filing your Canadian income tax return may be a completely new experience for you.
- The process may even seem overwhelming at first, but it doesn't have to be so complicated!



[Image source](#)

# DOING YOUR TAXES IN CANADA CAN BENEFIT YOU

## PART 2

Whether you are engaging a professional tax preparer or want to learn how to file taxes on your own, **please see some basic guidance below:**

- Name of **the tax return form**: Form T1 – Income Tax and Benefit Return (*Residents in province of Quebec have to file an additional return, Form TP1 – Income Tax Return*)
- **Tax year** – January 1 to December 31
- **Tax return filing deadline** – Generally, April 30 of the following year (*or June 15 if self-employed*). For 2022 income tax returns, filing due date is May 1, 2023 (*or June 15, 2023 if self-employed*)



[Image source](#)

# WHO IS REQUIRED TO FILE TAXES IN CANADA?

- Even if you only lived in Canada for part of the year, **you have to file a tax return** if you have income subject to tax in Canada.
- You **do not need to** file a tax return before you can begin to receive benefits and credits.
- You **do need to** file a tax return to continue receiving benefits and credits after your first year in Canada, even if you had no income.
- You and your spouse will have **separate tax return** filings.
- Children that earn income (*from employment or any other source*) **or** who have tuition credits that they want to transfer to a parent (*or use themselves*), also need to **file an income tax return** in Canada.



[Image source](#)

# RESIDENT OF CANADA, WHAT DOES IT MEAN?

## PART 1

- You become a resident of Canada for income tax purposes when you have enough residential ties in Canada.
- Your residency status for income tax purposes is different from your immigration status. Generally, you **establish residential ties on the day you arrive in Canada.**



[Image Source](#)





- Generally, if you came to Canada during the tax year (2022) and establish residential ties in Canada, then the **start date of your tax residence** in Canada would be **the day you physically landed in Canada**.
- If you do not establish significant residential ties to Canada, you may be a deemed resident of Canada if you spend **more than 183 days** in Canada.



[Image Source](#)

# RESIDENT OF CANADA, WHAT DOES IT MEAN?

## PART 4

- However, you can still be considered **deemed non-resident** (*even after meeting the 183 days rule*) if you use the tie-breaker rules provided in the tax treaty between Ukraine and Canada.
- If you are a **resident of Canada**, any income earned while in Canada (*even for employment services rendered for a Ukrainian employer*) will generally be subject to tax in Canada (*with some limited exceptions*).



[Image Source](#)

# WHAT IS A SOCIAL INSURANCE NUMBER (SIN)?



[Image Source](#)

- A Social Insurance Number (SIN) is a **9-digit** number that is personal, confidential, and unique to you.
- You need a SIN to **receive benefits and credits**, open most types of bank accounts or prior to starting to work in Canada.
- You can visit **Service Canada** to apply for a SIN.
- If Service Canada is unable to give you a permanent or temporary SIN, the **Canada Revenue Agency** (CRA) may give you a temporary tax number (TTN) you may use to get benefits and credits, file taxes, and sign up for CRA's online services.

# WHAT INCOME IS REPORTED ON YOUR TAX RETURN?

## PART 1

- From the time you become a tax resident of Canada, **you are subject to tax in Canada** on your income from all sources earned anywhere in the world.
- Any income earned in Ukraine (or elsewhere) prior to the start date of you becoming a tax resident in Canada, is **not subject to tax** in Canada.
- If you are considered a resident of Canada and reporting your Ukrainian-sourced income (*or other worldwide income*), **Canada provides relief to avoid double taxation** by allowing a foreign tax credit on your Canadian tax return to offset the taxes paid in Ukraine (*or any other country*) on that same income.



# WHAT INCOME IS REPORTED ON YOUR TAX RETURN?

## PART 2

### Some examples of kinds of income to report on your tax return in Canada:

- **Employment Income** (*typically reported on a T4 – Statement of Remuneration slip or a Releve 1 slip if you were employed in Quebec*)
- **Social Assistance Payments** (*typically reported on T5007 – Statement of Benefits*).
- **Self-employment Income**



[Image Source](#)

# WHAT INCOME IS REPORTED ON YOUR TAX RETURN?

## PART 3

### Some examples of kinds of income to report on your tax return in Canada:

- **Tips**, sums received from performing odd jobs etc.
- **Pension income**
- **Investment income**; Interest/Dividend/Capital Gains *(which may be reported on a T5 – Statement of Investment Income or a T3 – Statement of Trust Income; capital gains must generally be tracked separately by you or your financial institution)*
- Any **Ukrainian income earned** or received post arrival in Canada



[Image Source](#)

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SECTION 2  
**HOW TO FILE TAXES**

# HOW DO I FILE TAX RETURN IN CANADA?



[Image Source](#)

- As a new Canadian under CUAET, you can obtain your **2022 income tax package** (for paper filing) on the CRA website [here](#).
- You may also be able to **utilize free** “pay-what-you-want” **tax software** to prepare and electronically file your return by accessing the options available on the CRA website [here](#).



# HOW DO I GET PAYMENT?



[Image Source](#)

Apply for benefits and credits **as soon as you get your SIN** from Service Canada.

Then, fill out the following forms and send them to the CRA with all the required documents:

- **Form RC66**, Canada Child Benefits Application
- **Form RC66SCH**, Status in Canada / Statement of Income
- **RC151 GST/HST** Credit and Climate Action Incentive Payment Application for Individuals Who Become Residents of Canada

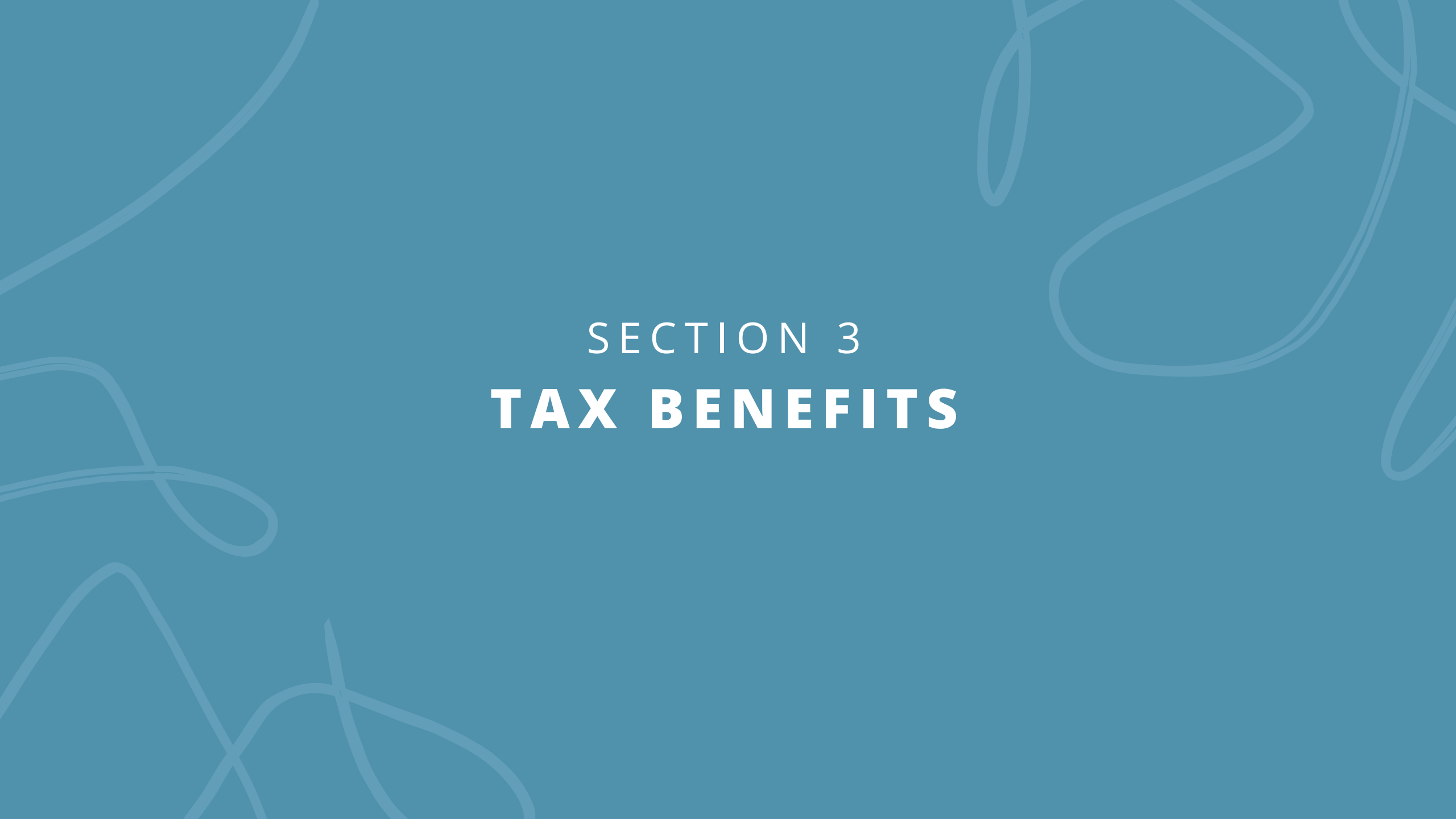
# FILING TAXES IN UKRAINE?

Do you still need to file them in Canada?



[Image Source](#)

- Even if you're filing taxes in Ukraine, **you are still required to file** income tax in Canada as well.
- You should be separately **reviewing your filing obligation in Ukraine.**
- In case you have income in both countries (*Canada and Ukraine*) post arrival in Canada, **please obtain further tax advice.**

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SECTION 3  
**TAX BENEFITS**

# CANADA CHILD BENEFIT (CCB)



[Image Source](#)

## Canada Child Benefit (CCB)

- This benefit may be available if you have at least one child under 18 years old.
- Apply for a tax-free monthly payment to help with the cost of raising your family.
- This benefit is available to eligible CUAET individuals after 18 months of stay in Canada.
- For more information, please visit [here](#).

# GOODS AND SERVICES TAX/HARMONIZED SALES TAX

## Goods and services tax/harmonized sales tax (GST/HST) credit and climate action incentive payment

- This is a quarterly payment that helps individuals and families with low and modest income. For more information, please visit [here](#).
- For information on your provincial or territorial tax and credits, please visit [here](#).
- 
- Please also see link for financial assistance provided under CUAET program, visit [here](#)
- 
- Once you have filed your first tax return, you may be eligible to receive more credits and benefits, please visit [here](#).



[Image Source](#)



SECTION 4  
**OTHER INFORMATION**



# COMMUNITY VOLUNTEER INCOME TAX PROGRAM



[Image Source](#)

- This is a **free program** where volunteers can do your taxes for you, if you have a modest income and a simple tax situation.
- To **find a volunteer** near you, visit [here](#).

# AUTHORIZE A REPRESENTATIVE



[Image Source](#)

- You **can give permission to another person** (such as a family member, friend, or accountant) to deal with the CRA on your behalf.
- You **can add or remove a representative through My Account** or you **can fill out Form T1013**, Authorizing or Cancelling a Representative, and send it to the CRA.



# SIGN UP FOR DIRECT DEPOSIT

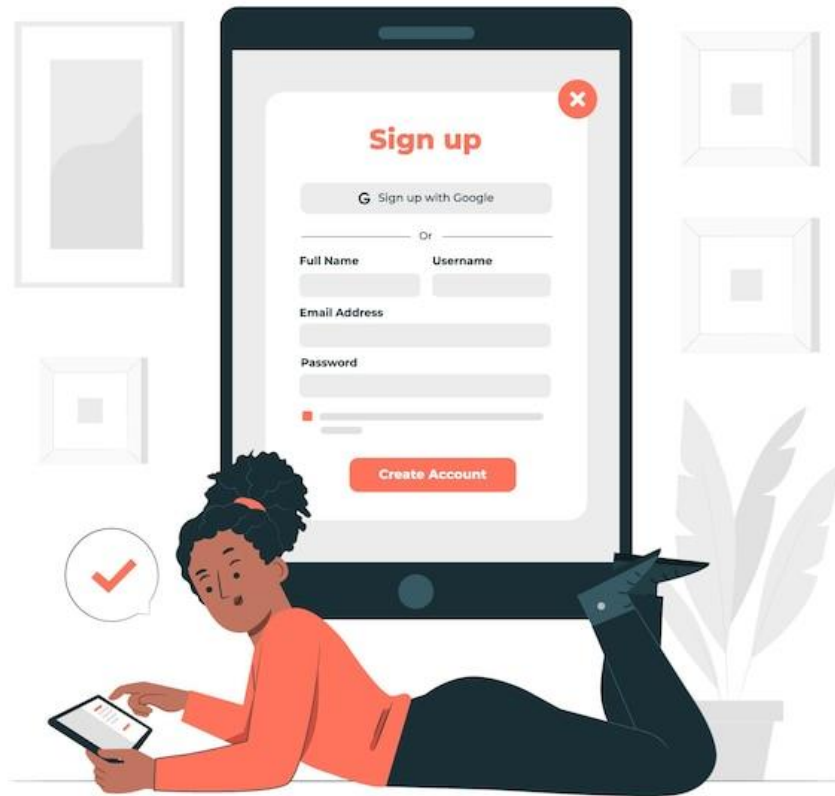


[Image Source](#)

## Why should you sign-up for direct deposit?

- With direct deposit, you can get your tax refund and benefit payments **deposited directly into** your **bank** account.
- You **won't get a cheque** by mail.
- To sign up, visit [here](#).

# REGISTER FOR MY CRA ACCOUNT

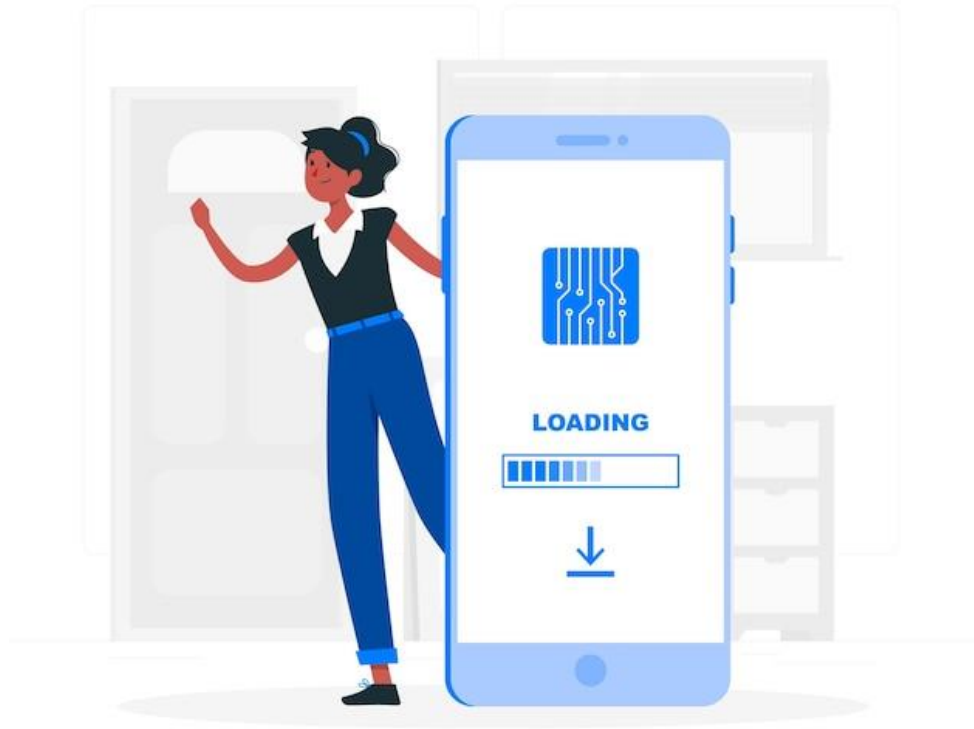


[Image Source](#)

## Register for CRA My Account

- After the CRA has assessed your first return, you can **register for My Account** to manage your tax and benefit affairs online.
- You can **track your refund**, check your benefits and credit payments and dates, and so much more!
- To **register**, visit [here](#).

# AVOID DELAYS AND INCORRECT PAYMENTS



[Image Source](#)

## Avoid delays and incorrect payments

- Changes to your personal information such as your marital status, the number of children in your care, and your address, directly **affect your benefit payments.**
- To avoid delays and incorrect payments, **update your personal information** in My Account or call the CRA.

SECTION 5

**ADDITIONAL RESOURCES**

# ONLINE

## Online

- Information for newcomers: [here](#)
- Child and family benefits: [here](#)
- Get ready to do your taxes: [here](#)
- CRA forms and publications: [here](#)



[Image Source](#)

# PHONE



## By phone

- To ask about benefits: 1-800-387-1193
- For general questions and to get forms: 1-800-959-8281
- Service Canada (social insurance number): 1-800-206-7218

# COMING SOON



**COMING SOON**  
STAY TUNED

**Info Session Webinar for CUAET newcomers.  
Stay tuned!**