



BDO Dunwoody LLP
Chartered Accountants and Consultants

202-1200 Alpha Lake Road
Whistler, BC V0N 1B1
Telephone: 604-932-3799
Fax: 604-932-3764

NON-RESIDENT INFORMATION

RE: Purchase property in Canada.

We are writing to outline the accounting services that we, BDO Dunwoody, provide to non-residents who own property in Whistler. BDO Dunwoody is an international chartered accountancy firm that operates in the Sea to Sky Corridor from offices in Whistler and Squamish. We are a leader in the field of non-resident taxation. Services that we provide to non-resident property owners include:

- Advice on the appropriate ownership structure for holding Canadian property.
- Income and GST tax advice, including deferral of GST on purchase of property.
- Preparation of income tax returns including liaison with your home country accountants.
- GST registration and preparation of annual, quarterly or monthly GST returns.
- Preparation of NR6 / 805 waiver elections to reduce the 25% withholding tax on rental income.
- Preparation of Clearance Certificates required on the sale of property.
- International tax advice.
- Financing and cash flow projections.
- Tax planning.
- Trust account and bill payment services.

We welcome this opportunity to be of service to you. Please review the attached **Non Resident Property Owners** brochure.

Please contact us at [1] 604 932 3799 or email us at Whistler@bdo.ca with any questions you may have.

Yours very truly,

BDO Dunwoody LLP
Encls.



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BEFORE YOU SIGN ON THELINE:

Checklist to purchasing a rental property.

Start a relationship with Realtor/ Broker that specializes in the type of property you are interest in purchasing.

Review rental history & tax returns from vendor or vendor's property management firm to determine potential cash flow of rental property

Confirm permitted use of rental property with appropriate municipal governing body.
** See important links page for websites to local municipalities.

Hire an accountant familiar with non resident taxation in Canada to advise you on appropriate ownership structure and GST issues, **see our attached brochure.**

Hire a lawyer familiar with non resident rental properties and GST issues to complete conveyancing.

Once you have completed your "Due Diligence", finalize your purchase and enjoy your new investment in the Sea to Sky corridor.



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Important Links for Non resident property owners in the Sea to Sky Corridor:

BDO Dunwoody LLP
<http://www.bdo.ca/>

Canada Revenue Agency

<http://www.cra-arc.gc.ca/menu-e.html>

Resort Municipality of Whistler
<http://www.whistler.ca/>

Tourism Whistler
<http://www.tourismwhistler.com/>

District of Squamish
<http://www.squamish.ca/>

Town of Pemberton
<http://www.pembertonchamber.com/>