

Non-Resident Withholding Tax

Roche Canada is required by law to withhold 15% tax on all payments we make to foreign vendors for services physically performed in Canada. Reasonable travel expenses are not taxable.

You can [request an exemption](#) or reduction from the tax from the Canada Revenue Agency (CRA), the group that administers tax laws for the Government of Canada. A request for a reduction or exemption from withholding should normally be filed 30 days before the services are to begin in Canada, or 30 days before the first payment is due for these services. If you meet the CRA criteria, an exemption will be granted and sent to both you and Roche Canada.