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# International students studying in Canada

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If you are an **international student studying in Canada**, you may have to file a Canadian income tax return. You must determine your residency status to know how you will be taxed in Canada.

## Residency status

For income tax purposes, international students studying in Canada are considered to be one of the following types of residents:

- resident (includes students who reside in Canada only part of the year);
- non-resident;
- deemed resident; or
- deemed non-resident.

Residency status is based on the residential ties you have with Canada.

## What are residential ties?

Residential ties include:

- a home in Canada;
- a spouse or common-law partner or dependants who move to Canada to live with you; and
- social ties in Canada.

Other residential ties that may be relevant include:

- a Canadian driver's licence;
- Canadian bank accounts or credit cards; and
- health insurance with a Canadian province or territory.

## Determining your residency status

In general, you probably have not established significant residential ties with Canada if you:

- return to your home country on a periodic basis or for a significant amount of time in the calendar year; **or**
- move to another country when not attending university in Canada.

However, many international students who study or carry on research in Canada **do establish significant residential ties** with Canada.

### **Resident of Canada**

You are a **resident of Canada** for tax purposes if you establish significant residential ties with Canada.

### **Non-resident of Canada**

You are a **non-resident of Canada** for tax purposes if you do **not** establish significant residential ties with Canada **and** you stay in Canada for less than 183 days during the year.

### **Deemed resident of Canada**

If you do not establish significant residential ties with Canada, you may be a **deemed resident of Canada** for tax purposes if you:

- stay in Canada for 183 days or more in a calendar year; and
- are not considered a resident of your home country under the terms of a tax treaty between Canada and that country.

### **Deemed non-residents of Canada**

If you establish significant residential ties with Canada **and** are considered a resident of another country with which Canada has a tax treaty, you may be considered a **deemed non-resident** of Canada for tax purposes.

You are a deemed non-resident of Canada when your ties with the other country become such that, under the tax treaty, you are considered a resident of that other country.

As a deemed non-resident, the same rules apply to you as a non-resident of Canada.

### **For more information**

For more information on residency status, see Determining your residency status or Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status.

If you would like an opinion about your residency status, complete and submit Form NR74, Determination of Residency Status (Entering Canada).

## **Your tax obligations**

Your residency status determines your income tax return filing requirements in Canada:

- If you entered Canada during the year and have established significant residential ties with Canada, follow the filing requirements for newcomers to Canada.
- If you have not established significant residential ties and are not deemed to be a resident of Canada, follow the filing requirements for non-residents of Canada.
- If you are a deemed resident of Canada, follow the filing requirements for deemed residents.
- If you are a deemed non-resident of Canada, the rules that apply to non-residents of Canada also apply to you.

## Forms and publications

- [Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status](#)

## Related topics

- [Are you an international student studying in Canada?](#)

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