



Canadian Revenue Agency Residency Status for Tax Purposes

Members of the Canadian Armed Forces on Foreign Assignment

This information is provided on the Government of Canada website, under Canada Revenue Agency. To read the whole Tax Folio on determining an individual's residency status, please click on the link listed below and/or consult with your tax accountant. The information provided here is for CAF members who wish to claim deemed residency verses another residence status, based on their particular situation and/or the advice of their tax accountant. This document provides the reference that a member of the Canadian Forces is considered a Deemed Resident for tax purposes, and **this should be included in your tax submission** to ensure clarity for the agent processing the tax return.

[Deemed Residents of Canada - Subsection 250\(1\)
Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status](#)

1.34 Other Deemed Residents

In addition to individuals sojourning in Canada for a total of 183 days (or more) in any calendar year, subsection 250(1) ensures that any individual (other than a factual resident of Canada) who is included in any one of the following categories, is deemed to be a resident of Canada:

- a. **Individuals who were members of the Canadian Forces at any time in the year;**
- b. individuals who were officers or servants of Canada or a province, at any time in the year, who received representation allowances or who were factually or deemed resident in Canada immediately prior to appointment or employment (see ¶1.35) by Canada or the province;
- c. individuals who performed services, at any time in the year, outside Canada under an international development assistance program of the Canadian International Development Agency described in section 3400 of the Regulations, provided they were either factually or deemed resident in Canada at any time in the three month period prior to the day the services commenced;
- d. individuals who were, at any time in the year, members of the overseas Canadian Forces school staff who have filed their returns for the year on the basis that they were resident in Canada throughout the period during which they were such members;
- e. individuals who were at any time in the year a child of, and dependent for support on, an individual described in (a) to (d), and whose income for the year did not exceed the basic personal amount for the year; and
- f. individuals who at any time in the year were, under an agreement or a convention (including a tax treaty) between Canada and another country, entitled to an exemption from an income tax that would otherwise be payable in that other country in respect of income from any source, and:
 - i. the exemption under the agreement or convention applies to all or substantially all of their income from all sources (that is, they are subject to tax in the other country on less than 10% of their income as a result of the exemption); and
 - ii. the individuals were entitled to the exemption because they were related to, or a member of the family of, an individual (other than a trust) who was resident (including deemed resident) in Canada at the particular time.

For spouses, please see the [CRA Info Sheet - Spouses of Canadian Government Employees on Foreign Assignment](#)