Note: A good place to start is to check whether your host university/institution has an international centre or contact person, where you can receive help and guidance. The information below covers the most central issues to deal with when doing a research stay abroad.

Disclaimer: The International Academic Staff Services does not assume responsibility for any incorrect or outdated information in this guide. Please refer to the listed references for the most recent information.

**Visa**

Do I need a visa?

Danish citizens, along with citizens from a number of other countries, do not need a visa in order to visit Canada. Usually, visitors can stay in Canada for up to 6 months.

Starting March 15, 2016, visa-exempt foreign nationals who fly to or transit through Canada will need an Electronic Travel Authorization (eTA). Exceptions include U.S. citizens and foreign nationals with a valid visa.

Information from the Government of Canada on whether you need a visa.

**Work and study permits**

Do I need a permit to work or study?

A permit is usually required if you want to study or work in Canada. In general, students are required to apply for study permits whereas workers are required to apply for work permits. If your stay in Canada is relatively short and/or if you do not receive income from Canada, you might not need a permit at all.

Jobs and studies that do not require a permit

There is a number of job categories where a work permit is not needed. In connection to universities, this includes business visitors, convention organizers, examiners and evaluators, some health care students, public speakers and students working on campus.

The business visitor category includes persons who are coming to Canada to do business activities but are not part of the Canadian labour market (i.e. do not receive salary from Canadian companies). Business visitors are allowed to stay in Canada for up to 6 months. There are, however, some limitations on the type of activities a business visitor is allowed to carry out.
Information from the Government of Canada about jobs that do not require a work permit.

When it comes to studying, a permit is not required if you plan to take courses or participate in a program in Canada that has a duration of six months or less. It is a good idea to check with your host university/institution in Canada, as they might have some procedures that you have to comply with.

Information from the Government of Canada on when a study permit is not needed.

If you are in doubt about whether you will need a permit and/or which permit to apply for, please try the Canadian Government’s Come to Canada page that provides assistance on finding the right permit in your specific situation.

Visit the Come to Canada page

Application for a study permit

Before you can apply for a study permit, you must have been accepted at an educational institution in Canada.

You can apply online or use a paper-based application. The procedure is usually faster if you apply online compared to on paper. When you apply, you will have to include a number of supporting documents, such as acceptance letter and proof of financial support. You can submit your application when you have gathered and filled out all relevant documents and paid the application fee. You can use the Canadian Government’s checklist for study permits to make sure that all relevant material is attached to your application.

It is important that your application is complete when submitting it. If you fail to fill out all relevant forms or do not submit the required documents, you risk having the application returned. If there is a field on the application form that does not apply to you, simply write N/A. Do not leave fields empty.

Information from the Government of Canada on how to apply for a study permit.

Application for a work permit

You can apply online or use a paper-based application. The procedure is usually faster if you apply online compared to on paper. When you apply, you will have to include a number of supporting documents, such as acceptance letter and proof of financial support. You can submit your application when you have gathered and filled out all relevant documents and paid the application fee. You can use the Canadian Government’s application guide 5487 for work permits to make sure that all relevant material is attached to your application.

It is important that your application is complete when submitting it. If you fail to fill out all relevant forms or do not submit the required documents, you risk having the application returned. If there is a field on the application form that does not apply to you, simply write N/A. Do not leave fields empty.

Information from the Government of Canada on how to apply for a temporary work permit.

How much time should I expect to spend on obtaining a work/study permit?

It is important to allocate sufficient time to apply for a work or study permit. The Canadian Government has a list of processing times, which can give an estimation of how much in advance you ought to apply for your...
work or study permit. The processing time depends on where you apply from. As a citizen in Denmark, you must apply through the Visa Center in London. The processing time is generally longer if you apply by paper compared to applying online. You will also have to allocate sufficient time to gather and possibly translate all relevant documents for your application.

Information from the Canadian Government on processing times can be found here.

What about permits for spouse and children?

Your spouse or common-law partner and children may apply to come with you, if you are applying for a work or study permit.

The Canadian Government recognizes a common-law partner as a person you have been living with for at least 12 months in a relationship comparable to a marriage. You will have to prove that you have been living together.

How to get assistance with visas and work/study permits

Applicants from Denmark/legally residing in Denmark should contact the Visa Application Centre (VAC) in the UK to get assistance with their application. The VAC can answer questions in local languages and make sure that applications are complete. VFS Global manages the Canada Visa Application Centre (CVAC) in United Kingdom, operated by VFS Services UK in London.

Visit VFS Services UK

Chapter on work and study permits revised 29.09.2015

Insurance

Aarhus University has travel insurance covering travels on official business. To be covered by this insurance, you have to apply for a personal insurance card. Information about this procedure can be found here: www.ias.au.dk/goingabroad/insurances/

You will most likely be requested to document the specific insurance conditions for Aarhus University’s insurance covering travel on official business. The insurance conditions can be found on this website: http://tjenesterejser.europaeiske.dk. Enter customer number: 31119103 and password: 30191113. Click on “Betingelser” → “English conditions” → download the Insurance Conditions.

If the host university/institution asks for further proof of the insurance terms, please contact Europæiske. The phone number for Europæiske can be found on your insurance card.

Tax

This section will describe the current tax rules for researchers employed at Aarhus University but working in Canada. However, please be advised that binding tax answers can only be given by SKAT. A fee of DKK 400 is charged for a binding ruling and the response time to get an answer may be up to three months. Hence, it is recommended that you contact your local tax office before departure.

If you live abroad, you may be subject to either full or limited tax liability, or you may not be liable to pay tax at all in Denmark. The decisive factor in determining your tax liability, if any, is whether you still have the right of disposal of your year-round accommodation in Denmark.
If you keep the right of disposal of your accommodation in Denmark, you will, as a general rule, be subject to full tax liability and thus liable to pay Danish tax on your entire income.

If you live abroad and stay in Denmark for a period of less than six consecutive months, you will, as a general rule, not be liable to pay tax in Denmark. However, you may receive income on which you must still pay tax.

Denmark has entered into double taxation agreements with a number of countries to prevent that the same income is taxed twice.

If you sell your property or terminate the tenancy agreement of your rented home, your full tax liability in Denmark will cease. If you rent out your home, you must enter into a non-terminable three-year tenancy agreement with your tenant in order for your full tax liability to cease.

If you still own property or have income from Denmark when moving abroad, and if SKAT has assessed that you are no longer subject to full tax liability, you will become subject to limited tax liability in Denmark.

Limited tax liability means that you only need to pay tax on certain income from Denmark. This may, for example, be:

- Rental income from Danish property
- Salary/wages from an employer in Denmark
- Pension, state pension, fee for board membership and other A-income (income taxed at source)
- Dividends
- Income from Danish property
- Property value tax based on the public property assessment of a holiday home or second home in Denmark

When you leave Denmark to move abroad, you must notify SKAT by completing and submitting form no. 04.029 (Information about residence and other relevant information when leaving Denmark to stay abroad).

As a researcher, if you are a Danish citizen, employed by a Danish institution and you are expatriated to a foreign institution (salary paid from Denmark), you will be subject to full tax liability to Denmark according to the Act on Taxation at the Source (Kildeskatteloven) section 1, (4) whether or not you still have the right of disposal of your year-round accommodation in Denmark.

According to section 33 A (1) of the Tax Assessment Act (Ligningsloven), a person who is fully tax liable to Denmark can apply for a tax exemption if he or she is working abroad. The stay abroad must last no less than 6 months.

According to section 33 A (2) (2) of the Act, section 33 A (1) does not apply if the salary is determined according to a collective agreement unless the collective agreement clearly states that the salary has been determined in view of an exemption according to section 33 A (1).

The salary for public employees in Denmark is normally determined by the collective agreements. As a researcher, you are still covered by the collective agreement when you are expatriated in connection with your employment at Aarhus University. Hence, section 33A (1) cannot be used and you are not eligible for tax exemption. You may however be eligible for deductions for double housekeeping or for food and accommodation (see section 4.2).

The Danish Confederation of Professional Associations (Akademikerne) and the Agency for the Modernisation of Public Administration are currently negotiating the possibility of individual salary negotiations between the employer and the employee which would make it possible for public employees
to apply for tax exemption even though they are covered by a collective agreement. However, the status of these negotiations is unknown at this time (September 2015).

If you are a non-Danish citizen and you leave Denmark to work abroad for a period of time, SKAT will assess whether you are still tax liable to Denmark. Please contact SKAT directly and ask for an assessment of your situation.

Denmark and Canada have entered a Convention for the avoidance of double taxation (dobbeltbeskatningsoverenskomst). The purpose of the convention is to prevent both double taxation and tax evasion on income taxes. The convention can be read on the Danish Ministry of Taxation website (in Danish only).

Read more about taxation when leaving Denmark.

Chapter on tax revised 29.09.2015

**Address**

**Do I have to deregister my address in Denmark?**

If you are moving abroad for more than 6 months, you have to deregister your address from the Danish CPR register. This should be done online by logging on to www.lifeindenmark.dk with your NemID and choosing the municipality where you live. If you are abroad for less than 6 months and retain your accommodation in Denmark, it is usually possible to keep your address registered in Denmark.

You are entitled, though not required, to have your new address registered in the Danish CPR register if you move from one address to another while living abroad.

Information about deregistering your address

**Non-EU/EEA citizens:** Please note that if you cancel your address in Denmark, your residence and work permit will most likely be terminated. It is, however, possible under certain circumstances to get a dispensation for the termination of your residence and work permit. You should contact the Danish Immigration authorities or International Academic Staff Services for further information and assistance. Read more about the termination of your residence and work permit.

**Do I have to register my address in Canada?**

You will have to inform the Canadian authorities of your current address. If you are in Canada temporarily as a worker, visitor or student and change your address, please contact the Citizenship and Immigration Canada (CIC) and inform them of your new address. If you fail to inform the Canadian authorities of your new address, you risk that important documents will be delayed or lost.

Information from the Government of Canada about how to change address.
Driving permit

Canada recognizes the International Driving Permit. If you hold a non-Canadian driving license and plan to drive while in Canada, you should bring an International Driving Permit. If you plan to drive in Canada for a longer period of time, you might have to obtain a Canadian driving permit. Please check with your provincial or territorial government in Canada for details.

Information from the Government of Canada about driving in Canada.

You can obtain an international driving permit at Citizen Service (Borgerservice) in your municipality in Denmark if you have a valid Danish driving permit.

Accommodation

How do I find accommodation in Canada?

Your host university/institution may have an international centre or similar, where you can receive help and guidance when it comes to finding accommodation.

When looking for accommodation in Canada, here are some of the main housing portals:

- www.canadianresidentialrentals.com
- www.rentboard.ca – possibility of searching for apartments near universities.
- www.sublet.com – short term rentals
- www.craigslist.org – accommodation, furniture, etc.

Living costs

In general, living costs in Denmark and Canada are comparable. According to the OECD, the price level in Canada is approximately 25 pct. lower than the price level in Denmark (2014). At the website www.numbeo.com average prices for some of the major cities in Canada can be found. At the website it is also possible to compare average prices in Denmark and Canada.

Restrictions on bringing food and other goods

Canadian law requires that you declare all food, plants, and animals and related products that you bring into Canada. Failure to declare products could lead to confiscation, fines and even prosecution. Detailed information about this subject can be found at the website of the Government of Canada.
**Links**

General information on planning a stay abroad for studying, work, or research purposes:
www.ias.au.dk/goingabroad

The website of the Canadian Embassy in Copenhagen: www.canadainternational.gc.ca/denmark-danemark

The website of the Canadian visa office in London: www.unitedkingdom.gc.ca

A guide to find the right permit: www.cic.gc.ca/ctc-vac/cometocanada.asp

Jobs that do not need a work permit: www.cic.gc.ca/english/work/apply-who-nopermit.asp

Information about business visitors: www.cic.gc.ca/english/visit/business.asp

Information about temporary work permits: www.cic.gc.ca/english/work/apply-who.asp

Guide 5487 - Applying for a Work Permit outside Canada:
www.cic.gc.ca/english/information/applications/guides/5487ETOC.asp#5487E3

Information about study permits: www.cic.gc.ca/english/study/study.asp

Information about double taxation conventions (in Danish):
www.skm.dk/love/international/dobbeltbeskatningsoverenskomster

Information for non-EU/EEA citizens about the termination of a residence and work permit:
www.nyidanmark.dk/en-us/coming_to_dk/if_you_leave_denmark/work_and_studies

Information about deregistering your address: https://lifeindenmark.borger.dk/Pages/Practical-matters-before-leaving.aspx (in English) and www.borger.dk/Sider/Flyt-til-udlandet.aspx (in Danish)

Information from borger.dk about how to obtain an international driving permit (in Danish):
www.borger.dk/sider/koerekort-i-udlandet.aspx

Information from the Government of Canada about driving in Canada:
www.cic.gc.ca/english/newcomers/after-transportation-driving.asp

Information about Aarhus University's travel insurance covering travel on official business:
http://tjenesterejser.europaeiske.dk. Enter the customer number: 31119103 and password: 30191113.

Information about living costs: www.numbeo.com

Prepare for life in Canada, a guide from the Government of Canada:
www.cic.gc.ca/english/newcomers/before-move.asp

The Canadian Tourism Commission’s official travel guide to Canada:
http://caen-keepexploring.canada.travel