



Rebate Application for Provincial Part of Harmonized Sales Tax (HST)

Use this form to apply for a rebate if you paid HST on goods you bought in a participating province (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario or Prince Edward Island) and brought into a non-participating province, or into a participating province with a lower HST rate. To find out if you are eligible, see page 2.

Note

Do **not** use this form to claim a rebate for HST paid on services or intangible personal property acquired in a participating province. Instead, use Form GST189, General Application for Rebate of GST/HST (code 13).

Part A – Identification			
Claimant's last name (individuals only) or name of business/organization (include trading name if applicable)			
Claimant's first name and initials (individuals only)		Business number (if applicable)	
Mailing address (Apt No – Street No., Street name, PO Box, RR)		City	Province
		Postal code	
Telephone number	Extension	Does this application amend a previous application? <input type="checkbox"/> Yes <input type="checkbox"/> No	Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French

Part B – Arrival, departure, and removal dates			
If this rebate form covers more than one visit to the participating province(s), attach a list of the arrival date, departure date, and date the goods were removed from the participating province(s), for each trip.			
Date of arrival in participating province(s)	Year	Month	Day
Date of departure from participating province(s)	Year	Month	Day
Date the goods were removed from participating province(s)	Year	Month	Day

Part C – Rebate calculation			
Eligible goods brought into a non-participating province			
For goods charged 13% HST, enter the amount of the HST	\$	and multiply by 8/13.	\$
For goods charged 14% HST, enter the amount of the HST	\$	and multiply by 9/14.	\$
For goods charged 15% HST, enter the amount of the HST	\$	and multiply by 10/15.	\$
Eligible goods brought into a participating province with a lower HST rate			
For goods moved from a province with a 15% HST rate to a province with a 13% HST rate, enter the amount of the HST	\$	and multiply by 2/15.	\$
For goods moved from a province with a 15% HST rate to a province with a 14% HST rate, enter the amount of the HST	\$	and multiply by 1/15.	\$
For goods moved from a province with a 14% HST rate to a province with a 13% HST rate, enter the amount of the HST	\$	and multiply by 1/14.	\$
Add lines A to F . This is your total tax rebate amount and must be at least \$25.			\$

Part D – Certification			
I certify that:			
<ul style="list-style-type: none"> • The information in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge. • The amounts claimed for rebate have not been previously rebated, credited, refunded, or remitted to the claimant identified in Part A nor have they been claimed as input tax credits on the claimant's GST/HST return. • The claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts. • The claimant has not received a credit note, nor issued a debit note for a refund, adjustment, or credit for any amounts claimed in this rebate application. • I understand that this rebate claim is subject to verification. • I am required to retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years, as this rebate may be subject to further review at a later date. • I understand that the receipts and supporting documentation submitted with this rebate application will not be returned to me. 			
Name (print)	Title	Telephone number	Extension
Signature of claimant or authorized representative of claimant		Year	Month
		Day	

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

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General information

Eligibility for goods (other than specified motor vehicles)

Eligible goods include all goods except for excisable goods such as beer, spirits, wine, tobacco, and cigarettes, or for gasoline, diesel fuel, and certain other types of fuel. Call us if you need more information.

You can get a rebate of the provincial part of the HST you paid on eligible goods, other than specified motor vehicles, if **all** of the following conditions are met:

- you are a resident of Canada
- you bought goods in a participating province and you paid HST on them
- you bought the goods for consumption, use, or supply exclusively (generally 90% or more) outside the participating province
- you removed the goods from the participating province to another province or other area of Canada no later than 30 days after they were delivered to you (any amount of time that the goods were in storage is not counted as part of the 30 days)
- if you removed the goods to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes
- if you are a consumer, you are resident in the province or other area of Canada to which you removed the goods to
- **each receipt** for an eligible good shows a minimum eligible amount of tax of \$5
- **the total amount** of eligible tax must be \$25 or more

Required documentation

Your rebate may be denied if you do not send all of the required information.

To support your rebate claim for goods (other than specified motor vehicles), attach all of the following information:

- copies of receipts for each purchase (do not send original receipts)
- proof of payment of applicable provincial taxes
- if the goods were in storage, enclose copies of receipts to substantiate the date of such storage (do not send original receipts)

Eligibility for specified motor vehicles

You can get a rebate of the provincial part of the HST you paid on specified motor vehicles, which includes most cars, tractors, and motorcycles, if **all** of the following conditions are met:

- you are a resident of Canada
- you bought the vehicle in a participating province and paid HST on it
- you bought the vehicle for consumption, use, or supply exclusively (generally 90% or more) outside the participating province
- you removed the vehicle from the participating province to another province or other area of Canada no later than 30 days after it was delivered to you (any amount of time that the vehicle was in storage is not counted as part of the 30 days)
- if you removed the vehicle to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes

Required documentation

Your rebate may be denied if you do not send all of the required information.

To support your rebate claim for specified motor vehicles, attach all of the following information:

- copies of receipts for each purchase (do not send original receipts)
- proof of payment of applicable provincial taxes
- if the vehicle was in storage, enclose copies of receipts to substantiate the date of such storage (do not send original receipts)

Filing deadline

To be eligible, you must apply for this rebate within one year after the day that you remove the goods, or the vehicle, from the participating province.

Filing restriction

If you are an individual (including a sole proprietor), you may only file one rebate application during a calendar quarter. If you are a business (other than a sole proprietor) or a public service body, you may only file one rebate application during a calendar month.

If you would like to file a rebate for more than one visit to a participating province, you must combine your visits onto one application form.

Where do you send this application?

Mail your completed application to:

**GST/HST Rebates Program
Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6C6**

What if you need help?

For more information, go to canada.ca/gst-hst or call 1-800-959-5525.

To get our forms and publications, go to canada.ca/gst-hst-pub.