



# Return for Self-Assessment of the First Nations Goods and Services Tax (FNGST)

## Part 1 Working copy

Use this return to self-assess (declare and pay) the 5% FNGST on goods brought onto First Nations land where the FNGST has been imposed.

This return is for:

- Indians or Indian bands that are not registrants for GST/HST purposes, who have brought goods from a place in Canada onto the land of a First Nation that has imposed FNGST, and did not pay tax on the purchase due to the exemption under Section 87 of the Indian Act.
- Indians or Indian bands that are registrants for GST/HST purposes, who have brought goods for consumption, use, or supply less than primarily (50% or less) in commercial activities from a place in Canada onto the land of a First Nation that has imposed FNGST, and did not pay tax on the purchase due to the exemption under Section 87 of the Indian Act.

For more information, see the back of this form.

The top portion (Part 1) of this return is your working copy; keep it for your records. Copy your business number (if applicable), reporting period, and the amounts from lines 601, 605, and 615 into the corresponding boxes in the lower portion (Part 2). Send us Part 2 along with your payment. Remember to complete the identification section on the back of this form.

<b>Business number</b> (if applicable)	<b>Reporting period</b>	Year	Month	Day	to	Year	Month	Day
_____ R T _____	<b>From</b>	_____	_____	_____	<b>to</b>	_____	_____	_____
	<b>Due date</b>	Year	Month	Day		_____	_____	_____

### Tax calculation

**Note**  
To determine the value of goods, see "Tax calculation" on the back of this form.

<b>Total value of taxable goods</b>	<b>601</b>	_____	_____
Multiply the amount on line 601 by 5%, and enter the <b>total tax due</b> .	<b>605</b>	_____	_____
<b>Enter the amount of the payment</b> you are sending with this return.	<b>615</b>	_____	_____

(Ce formulaire est disponible en français.)

GST531 E (18)

▼ **Detach and return lower part (Part 2)** ▼



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## Part 2 Complete the identification section on page 2.

**20** **5**

<b>Business number</b> (if applicable)	<b>Reporting period</b>	Year	Month	Day	to	Year	Month	Day
_____ R T _____	<b>From</b>	_____	_____	_____	<b>to</b>	_____	_____	_____
<b>Total value of taxable goods</b>	<b>601</b>	_____	_____					
<b>Total tax due</b>	<b>605</b>	_____	_____					
<b>Payment enclosed</b>	<b>615</b>	_____	_____					

I certify that the information given on this return is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the person required to file this return, or that I am authorized to sign this return on behalf of that person. **It is a serious offence to make a false return.**

Name (print)	Signature	Year	Month	Day
_____	_____	_____	_____	_____

# General information and instructions

## When do I have to self-assess?

If you are an Indian or Indian band that **is not** registered for GST/HST, you have to self-assess the 5% FNGST using this form when the following apply:

- you purchased goods inside Canada;
- you did not pay tax because of your exemption under the Indian Act; and
- you brought the goods onto the land of a First Nation where the FNGST has been imposed.

If you are an Indian or Indian band that **is** registered for GST/HST, you have to self-assess the 5% FNGST using this form when the following apply:

- you purchased goods inside Canada;
- you did not pay tax because of your exemption under the Indian Act; and
- you brought the goods for consumption, use, or supply less than primarily (50% or less) in commercial activities, onto the land of a First Nation where FNGST has been imposed.

If you are a GST/HST registrant, you have to self-assess the FNGST using your regular GST/HST return if you bring goods for consumption, use, or supply primarily (more than 50%) in commercial activities onto the land of a First Nation where FNGST has been imposed. Report the tax on **line 405** of your GST/HST return for the reporting period in which the property was brought onto such land. You have to pay the tax to the Receiver General on or before the due date of the return.

### Note

If you import services or intangible property from outside Canada to the land of a First Nation where FNGST has been imposed, use Form GST59, GST/HST Return for Imported Taxable Supplies and Qualifying Consideration, to self-assess the FNGST.

## Exception

You do not have to self-assess when you bring goods onto the land of a First Nation where FNGST has been imposed if:

- you have already paid GST/HST or FNGST on the goods;
- you purchased zero-rated or exempt goods; or
- you acquired the goods by way of lease, licence, or similar arrangement.

## How do I complete the return?

### Part 1

Complete all boxes in Part 1 of the return. Part 1 is your working copy. Make sure to keep it and any other information you used to prepare this return, in case we ask to see them.

**Reporting period** – Enter the first day and the last day of the calendar month in which the tax becomes payable. If you purchase goods from within Canada and bring the goods onto the lands of a First Nation where FNGST has been imposed, **the tax becomes payable on the day you bring the goods onto the First Nation land.**

**Due date** – You have to file this return no later than the end of the month following the calendar month in which the tax became payable.

Example: Tax becomes payable: June 15, 2016  
Reporting period: June 1, 2016 to June 30, 2016  
Due date: July 31, 2016

Penalty and interest will apply if we do not receive your return and payment on time.

**Tax calculation** – The value of the taxable goods is the amount you paid for them if you brought the goods onto the land of a First Nation where FNGST has been imposed within 30 days of receiving them.

If you brought the goods onto the lands after 30 days of receipt, the value is one of the following amounts, whichever is less:

- the fair market value of the goods at the time you brought them onto the land of a First Nation where FNGST has been imposed; or
- the amount you paid for the goods.

### Part 2

Copy your business number (if applicable), reporting period, and the information from lines 601, 605, and 615 of your working copy (Part 1) into the corresponding lines in Part 2 (at the bottom of page 1). **Make sure to sign Part 2.**

Also remember to complete the identification area at the bottom of this page.

Mail your return and payment to the address at the bottom of this page.

For more information, see Pamphlet RC4365, First Nations Goods and Services Tax (FNGST), or call **1-800-959-5525**.

▼ Detach and return lower part (Part 2) ▼

Page 2

## Identification

You have to complete this section.

Name		
Trading name (if different from above)		
Mailing address (Unit N° – Street N°, Street name, PO Box, RR)		
City		
Province or territory		Postal code
Contact name	Telephone number	Extension

## Filing instructions

To file this return, mail Part 2 with your payment to the following address:

**Canada Revenue Agency  
Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2**

You **cannot** file this return at your financial institution.

If you pay by cheque, write your business number (if applicable) on your cheque, and make it payable to the Receiver General. Make your payment in Canadian funds.

You do not have to make a payment if the tax payable is \$2 or less.

### Important

We will charge a fee for any dishonoured payment. Do not staple, paper clip, tape, or fold voucher, cheque, or money order. Do not mail cash.