



Canada Revenue  
Agency

Agence du revenu  
du Canada

# General Application for GST/HST Rebates

## Is this guide for you?

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This guide gives general information and instructions to help you complete Form GST189, General Application for Rebate of GST/HST. It describes the circumstances in which you can apply for a number of rebates and the eligibility requirements for each. Keep this guide to help you complete future rebate applications.

This guide is **not** for you if:

- You are a diplomat or a foreign representative claiming a rebate for the GST/HST you paid on your purchases. Instead, use Form GST498, GST/HST Rebate Application for Foreign Representatives, Diplomatic Missions, Consular Posts, International Organizations, or Visiting Forces Units.
- You are a non-resident claiming a rebate of the GST/HST paid on an eligible tour package or you are a non-resident tour operator claiming a rebate for accommodation sold in eligible tour packages. For more information, go to our webpage “Foreign Convention and Tour Incentive Program”.
- You are a sponsor or a non-registered organizer of a foreign convention or a non-resident exhibitor of a convention claiming a rebate for the GST/HST paid on convention facilities, exhibition space, or related convention supplies. For more information, go to our webpage “Foreign Convention and Tour Incentive Program”.
- You are an employee or a member of a partnership claiming a rebate for the GST/HST you paid on certain employment or partnership-related expenses. For more information, see Guide T4044, Employment Expenses, (for employees) or go to our webpage “GST/HST rebate for employees and partners”.
- You are claiming a public service body rebate for the GST/HST paid on property and services for use in your organization’s activities. For more information, see Guide RC4034, GST/HST Public Service Bodies’ Rebate.
- You are claiming a rebate of the GST/HST you paid on a specially-equipped motor vehicle, or on modifications performed on the vehicle outside Canada or outside a participating province. Instead, use Form GST518, GST/HST Specially Equipped Motor Vehicle Rebate Application.
- You are a pension entity claiming a pension entity rebate. Instead use Form RC4607, GST/HST Pension Entity Rebate Application and Election, Form RC7207, GST/HST Rebate Application and Election for GST/HST and QST Purposes for Pension Entities that are Selected Listed Financial Institutions, or Form RC7207-1, QST Rebate Application and Election for Pension Entities that are Selected Listed Financial Institutions for GST/HST Purposes Only. However, use this guide and Form GST189, if you are a pension entity and are applying for a rebate under reason code 25.
- You are an entity to which a self-government agreement applies and that agreement provides for a refund of the GST or the federal part of the HST for property and services acquired for self-government activities. For more information, see Guide RC4034, GST/HST Public Service Bodies’ Rebate.
- You are a First Nation purchaser who paid the 8% Ontario provincial part of the HST on qualifying off-reserve supplies of property or services and seek to obtain relief. Instead, visit the Ontario Ministry of Finance website at [fin.gov.on.ca](http://fin.gov.on.ca) to find out how you may file a rebate application with the Government of Ontario.
- You are an individual that is applying for a rebate of the provincial part of the HST that you paid on goods you purchased in a participating province and brought into a non-participating province, or into another participating province for which the rate for the provincial part of the HST was lower. Instead, use Form GST495, Rebate Application for Provincial Part of Harmonized Sales Tax (HST).

## **GST/HST and Quebec**

In Quebec, Revenu Québec generally administers the GST/HST. If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms, unless you are a person that is a selected listed financial institution (SLFI) for GST/HST or QST purposes or both. For more information, see the Revenu Québec publication IN-203-V, General Information Concerning the QST and the GST/HST, available at [revenuquebec.ca](http://revenuquebec.ca), or call 1-800-567-4692. If you are an SLFI, go to [canada.ca/gst-hst-financial-institutions](http://canada.ca/gst-hst-financial-institutions).

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. Find more information at [canada.ca/cra-multiple-formats](http://canada.ca/cra-multiple-formats) or by calling 1-800-959-5525.

This guide uses plain language to explain the most common tax situations. It is provided for information only and does not replace the law.

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## What's new?

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We list the major changes below. This guide contains information based on the Excise Tax Act and Regulations and related proposed amendments. At the time of publication, these proposed amendments were not law. The publication of this guide should not be taken as a statement by the Canada Revenue Agency that these amendments will in fact become law in their current form. If they become law as proposed, they will be effective as of the dates indicated. For more information on these and other changes, see the areas outlined in colour in this guide.

### **Point-of-sale rebate for Newfoundland and Labrador**

As of January 1, 2018, the point-of-sale rebate on books is available again in Newfoundland and Labrador. For more information, see the chart "Qualifying items for the point-of-sale rebate" on page 22.

### **Online services for businesses**

You can now sign up for online mail by entering an email address when filing a GST/HST NETFILE return. To view your notices, statements, and letters from the CRA, log in to or register for My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).

To access our online services, go to:

- My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account), if you are a business owner; or
- Represent a Client at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives), if you are an authorized representative or employee.

For more information, see "Handling business taxes online" on page 33.

### **Online services for representatives**

Authorized representatives can now register for online mail on behalf of their business clients by entering an email address when filing a GST/HST NETFILE return.

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## Definitions

**Capital personal property** – includes depreciable property that is eligible or would be eligible for a capital cost allowance for income tax purposes. It also includes any personal property, except depreciable property, the sale of which would result in a capital gain or loss for income tax purposes. For GST/HST purposes, capital personal property does not include property in Class 12, 14, or 44 of Schedule II to the Income Tax Regulations or, as of January 1, 2017, new Class 14.1.

**Charity** – means a registered charity, or registered Canadian amateur athletic association for income tax purposes, but does not include a public institution. A charity can issue official donation receipts for income tax purposes.

**Commercial activity** – means any business, or adventure or concern in the nature of trade carried on by a person, but **does not include**:

- the making of exempt supplies; or
- any business, or adventure or concern in the nature of trade carried on without a reasonable expectation of profit by an individual, a personal trust, or a partnership where all the members are individuals.

Commercial activity also includes a supply of real property, other than an exempt supply, made by any person, whether or not there is a reasonable expectation of profit, and anything done in the course of making the supply or in connection with the making of the supply.

**Consumer** – means a particular individual who acquires or imports property or services for personal consumption, use, or enjoyment, or the personal consumption, use, or enjoyment by another individual at the particular individual's expense. It does not include individuals who acquire or import the property or service for their commercial activity or to make an exempt supply.

**Designated municipal property** – means property of a person who is, at any time, designated to be a municipality for purposes of claiming the public service bodies' rebate. Generally, it is property, or an improvement to it, that the designated municipality intended to consume, use, or supply more than 10% in the course of activities specified in its designation, and an amount for the property or improvement to it has been included in the calculation of non-creditable tax charged. Once property qualifies as designated municipal property, it is treated as such for as long as it is held by the designated municipality.

**Designated municipality** – refers to a person designated by the Minister of National Revenue to be a municipality, but only in respect of activities, specified in the designation that involve the making of supplies (other than taxable supplies) by the person of municipal services.

**Exclusive** – means 100% of the consumption, use, or supply of property or a service by a financial institution. For all other persons, exclusive means 90% or more of the consumption, use or supply of property or a service.

**Exempt supplies** – are supplies of property and services that are not subject to the GST/HST. GST/HST registrants generally cannot claim input tax credits to recover the GST/HST paid or payable on property and services acquired to make exempt supplies.

**Import** – means import into Canada.

**Improvement** – to capital property generally means any property or service acquired or imported to improve the capital property when the amount paid or payable for that property or service is included in the adjusted cost base of the capital property for income tax purposes.

**Input tax credit (ITC)** – means a credit that GST/HST registrants can claim to recover the GST/HST paid or payable for property or services they acquired, imported into Canada, or brought into a participating province for use, consumption, or supply in the course of their commercial activities.

**Insurer** – means a person who is licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada an insurance business or under the laws of another jurisdiction to carry on in that other jurisdiction an insurance business.

**Intangible personal property** – generally means a "right" rather than a physical object. It includes contractual rights, options, intellectual property (such as inventions, patents, trade secrets, trademarks, trade names, copyrights, and industrial designs), and rights in relation to goods that are not in the possession of a person.

**Legal aid plan** – means a legal aid plan that is administered under the authority of a provincial government.

**Legion entity** – means the Dominion Command or any provincial command or branch of the Royal Canadian Legion.

**Listed financial institution** – includes a bank, a corporation that is authorized under the laws of Canada or a province to carry on in Canada the business of offering to the public its services as a trustee, a person whose principal business is as a trader or dealer in, or as a broker or salesperson of, financial instruments or money, a credit union, an insurer, a segregated fund of an insurer, a person whose principal business is the lending of money, an investment plan, a tax discounter, or a corporation that has an election in effect to have certain supplies deemed to be exempt financial services. For more information, see GST/HST Memorandum 17.6, Definition of "Listed Financial Institution".

**Municipality** – means an incorporated city, town, village, metropolitan authority, township, district, county or rural municipality, or other incorporated municipal body however designated, and such other local authority that the Minister of National Revenue may determine to be a municipality.

**Non-resident** – means not resident in Canada. However, if a non-resident person carries on activities through a permanent establishment in Canada, the person is considered to be resident in Canada in respect of, and only in respect of, the activities of the person carried on through that permanent establishment.

A permanent establishment is:

- a person's fixed place of business, including a place of management, a branch, an office, a factory, or a workshop, and a mine, an oil or gas well, a quarry, timberland, or any other place where natural resources are extracted, through which the person supplies property or services; or
- a fixed place of business of someone else (other than a broker, general commission agent, or other independent agent acting in the ordinary course of business) who is acting in Canada on behalf of the person and through whom the person supplies property and services in the ordinary course of business.

If you are a Canadian resident because you carry on activities through a permanent establishment in Canada, you cannot claim a rebate that only non-residents can claim if that rebate is in relation to the activities you carry on through that permanent establishment.

**Participating province** – means a province that has harmonized its provincial sales tax with the GST to implement the harmonized sales tax (HST). Participating provinces include New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island, but do not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities, as defined in subsection 123(1) of the Excise Tax Act, are carried on in that area.

**Person** – means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or any organization such as a society, a union, a club, an association, or a commission.

**Primarily** – generally means more than 50%.

**Property** – includes goods, real property and intangible personal property such as trademarks, rights to use a patent and admissions to a place of amusement, but does not include money.

**Public sector body** – means a government or a public service body.

**Public service body** – means a charity, non-profit organization, municipality, university, public college, school authority, or hospital authority.

**Recipient** – of property or a service generally means the person who is liable to pay for the supply of that property or service. When no amount is due, it means the person to whom the property is delivered or made available, or to whom the service is rendered.

**Registrant** – means a person that is registered, or has to be registered for the GST/HST.

**Selected listed financial institution (SLFI)** – for purposes of the GST/HST, a financial institution would generally be considered to be an SLFI throughout a reporting period in a fiscal year that ends in a tax year of the financial institution if it is a listed financial institution described in any of subparagraphs 149(1)(a)(i) to (x) of the Excise Tax Act at any time in the tax year, and the financial institution has a permanent establishment in a participating province and a permanent establishment in any other province, at any time in the tax year. For more information, see GST/HST Memorandum 17.6.1, Definition of "Selected Listed Financial Institution".

**Taxable supplies** – are supplies of property and services that are made in the course of a commercial activity and are subject to the GST/HST (including zero-rated supplies).

**Zero-rated supplies** – are supplies of property and services that are taxable at the rate of 0%. This means there is no GST/HST charged on these supplies, but GST/HST registrants may be eligible to claim ITCs for the GST/HST paid or payable on property and services acquired to provide these supplies.

## General application for rebate of GST/HST

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### Are you eligible to file a general rebate application?

You may qualify to file a general rebate application (Form GST189, General Application for Rebate of GST/HST) if one of the following situations applies to you:

- You paid or remitted an amount as or on account of GST/HST in error for property or services purchased on or delivered to a reserve (**reason code 1A**).
- You paid or remitted an amount as or on account of GST/HST, net tax, penalty, or interest in error (**reason code 1C**).
- You are a non-resident who exported goods for commercial use outside Canada, and you paid the GST/HST on these goods. In some cases, a non-resident who purchases used and empty returnable containers (or their compacted material) for more than the refundable deposits for the containers may qualify for this rebate. In addition, a non-resident may be eligible for a rebate when the person purchases a beverage in a returnable container and is charged a non-refundable container deposit. For more information, see GST/HST Technical Information Bulletin B-089, Returnable Containers (**reason code 4**).
- You are a non-resident (other than a consumer), who is not a GST/HST registrant, and you paid tax on property or services you acquired to use or consume in producing certain artistic works for export (**reason code 4**).
- You are the administrator of a provincial legal aid plan, and you paid the GST/HST on legal services you bought for legal aid recipients (**reason code 5**).

- You are a non-registrant, who made a taxable sale of real property, and you could not previously recover the tax paid on the acquisition of the property or on improvements made to the property after you last acquired it (**reason code 7**).
- You are a municipality or designated municipality that is not a GST/HST registrant, and you have made a taxable sale of capital personal property on which you paid the GST/HST when you bought the property or paid for improvements made to it. In the case of designated municipalities, the rebate is available only for capital personal property that qualifies as designated municipal property (**reason code 7**).
- You are an Indian band, tribal council, or band-empowered entity, and you paid amounts as GST/HST on purchases of off-reserve transportation, short-term accommodation, meals and entertainment for band management activities, or for real property on a reserve (**reason code 8**).
- You paid the GST/HST on the purchase of land or on improvements you made to it, and you later leased the land for residential purposes to a lessor or sublessor who had to self-assess and remit the GST/HST on a value that includes the land (**reason code 9**).
- You are a non-registered non-resident recipient of a taxable supply in Canada of a service of installing a good in real property located in Canada that you, or another non-registered non-resident, supplied on an installed basis to a person who is registered, and the supplier of the installation service paid or credited you the rebate of the GST/HST on the service (**reason code 10**).
- You are a non-registered non-resident recipient of a taxable supply in Canada of a service of installing a good in real property located in Canada that you, or another non-registered non-resident, supplied on an installed basis to a person who is registered and the supplier of the installation service has not paid or credited you the rebate of the GST/HST that you paid on the service (**reason code 11**).
- You are a resident of a participating province and you paid the HST on goods that you imported in another province to be consumed or used in a non-participating province or a participating province with a lower HST rate (**reason code 12**).
- You are a resident of Canada and the HST becomes payable by you on intangible personal property or services, acquired in a participating province, to be consumed, used or supplied, in whole or in part, in a non-participating province or in a participating province with a lower HST rate (**reason code 13**).
- You bought certain qualifying items in or from one of the participating provinces and you paid the HST or have self-assessed and remitted the **provincial part** of the HST (**reason code 16**).
- You are filing this form as a result of a remission order granted under the Financial Administration Act (**reason code 20**).
- You credited an Ontario First Nations point-of-sale relief (**reason code 23**).
- You are a Legion entity that acquired, imported or brought into a participating province, poppies or wreaths for which GST/HST was payable, or paid without having become payable, after 2009 (**reason code 24**).
- You are an investment plan or segregated fund of an insurer that would like to claim a rebate under section 261.31 of the Excise Tax Act (ETA), for tax that became payable or was paid without having become payable (**reason code 25**).
- You are a segregated fund of an insurer and you have elected with the insurer under subsection 261.31(3) of the ETA, to have the insurer pay to, or credit in favour of, the segregated fund the amount of any rebates payable to the segregated fund under subsection 261.31(2) of the ETA for supplies made by the insurer to the segregated fund and for which tax became payable or was paid without becoming payable (**reason code 26**).

## Claim limitations

You cannot claim a rebate of GST/HST paid if any of the following apply:

- The amount was previously rebated, credited, refunded, or remitted to you.
- You received a credit note, or you issued a debit note for a refund, adjustment, or credit that includes the amount.
- You claimed, or are entitled to claim, an input tax credit (ITC) for the amount.
- You are entitled to otherwise obtain a rebate, refund, or remission of the amount.
- In the case of a bankruptcy, you will not be paid a rebate that you were entitled to claim before the appointment of a trustee in bankruptcy, unless you have filed all returns and remitted all outstanding amounts for reporting periods that ended before the appointment.
- The deadline for filing the rebate has passed. More information on filing deadlines is provided under each reason code later in this guide.

Generally, a selected listed financial institution may only apply for a rebate of GST amounts or the federal part of the HST. For more information, call **1-855-666-5166**.

Certain other limitations may also apply depending on the specific type of rebate claimed. These limitations are also explained later in this guide.

## Filing the rebate application

Complete parts A, B, E, and H (if applicable) of Form GST189, General Application for Rebate of GST/HST. Complete the applicable section of Part C. In some cases, you also have to complete Part F to support your claim. Part G applies to reason codes 10 and 26 only, and is completed by the registered supplier or insurer.

Complete Part D of Form GST189, **only if** the claimant is sending, or has already sent, Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates. For more information, see "Part D – Third party address" on page 31.

To determine the appropriate reason code for your rebate application, see “Part B – Reason for rebate request” on the next page. For instructions on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

For information on whether you have to complete Part F, see the instructions for the particular reason code under which you are filing. For details on how to complete Part F, see page 32. Use Form GST288, Supplement to Forms GST189 and GST498, if you need more space to enter all the information required for Part F.

**Note**

You can only claim a rebate for one reason code on Form GST189. If you want to claim a rebate for a different reason code, file a separate form for that reason code.

**What records to include with your rebate application and what to keep**

If you file a rebate application under **reason code 1A, 1C, 4, 8, 11, 12, 13, 16, or 24**, you are no longer required to send original receipts. Instead, send us copies of proof of purchases, receipts or documents for purchases listed on your rebate application, with your rebate claim. **We will not return any receipts or supporting documentation submitted with your application.**

In the case of a **reason code 1A or 8** rebate, an Indian band, tribal council, or band-empowered entity may apply to their local tax services office, GST/HST Refund Integrity Section (Audit), to request a letter waiving the need to submit copies of receipts. For more information on this option, see “Reason code 1A – Amounts paid in error for property or services purchased on or delivered to a reserve” on page 10 or “Reason code 8 – Indian band, tribal council, or band-empowered entity” on page 18, as applicable.

If you file a rebate application under **reason code 5, 9, 10, 25, or 26**, you do not have to send us receipts or other documents.

For **reason code 7**, there are specific instructions for each property type (real property and capital personal property). For more information, see “Reason code 7 – Taxable sale of real property by a non-registrant (subsection 257(1)) or taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant” on page 13.

In the case of **reason code 9**, you have to provide certain details of your transaction. For information, see “Reason code 9 – Lease of land for residential purposes” on page 19.

If you file a rebate application under **reason code 23**, you do not have to send us documentation. To find out what documentation you need to keep to support your claim, go to the Ontario Ministry of Finance website at [fin.gov.on.ca](http://fin.gov.on.ca).

**Note**

Persons carrying on a business or engaged in a commercial activity in Canada, persons who are required to file a GST/HST return, and persons who make an application for a rebate, have to keep adequate books and records, including original invoices, for six years from the end of the year to which they relate, in case we ask to see them at a later date. Books and records must be in English or French, or a translation must be provided. They must also be kept in Canada unless you get permission from the Canada Revenue Agency to maintain them outside of Canada. For more information on books and records, see GST/HST Memorandum 15.1, General Requirements for Books and Records.

**Where do I send my rebate application?**

**Reason codes 1A and 8**

If you are a status Indian, or Indian band or council of an Indian band with an address in Ontario and you are not filing a GST/HST return, send your completed rebate application to:

**Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1**

Otherwise, for all other addresses, send your completed rebate application to:

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

**Reason codes 10 and 26**

**Do not send** your rebate application to us if you are claiming a rebate under **reason code 10 or 26**. Instead, give your completed application to the GST/HST registered supplier or insurer who paid or credited you with your rebate.

The registered supplier or insurer must complete Part G and file the rebate application along with their GST/HST return for the reporting period in which the rebate was paid or credited to you. If they are filing their GST/HST return online, they must send the completed rebate application to:

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

**Reason code 23**

If you are filing a paper GST/HST return, send your completed rebate application with your return.

If you are filing your GST/HST return online, you can also file your rebate application online using GST/HST NETFILE (for reason code 23 only). For more information, go to [canada.ca/gst-hst-netfile](http://canada.ca/gst-hst-netfile).

Otherwise, send your completed rebate application to:

**Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1**

If you file your GST/HST return online with Revenu Québec, send your completed rebate application to:

Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

### All other reason codes

If you are claiming a rebate for any other reason code and you are filing a paper GST/HST return and claiming a rebate on **line 111**, send your completed rebate application with your return, to the address shown on your GST/HST return.

Otherwise, send your completed rebate application to:

Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

## Completing the rebate application

### Part A – Identification of the claimant

#### Claimant's name, address, and business number (BN)

If you are applying for a rebate as an individual, enter your 9-digit social insurance number, if applicable, your name, and your mailing address. If you are applying for a rebate for a business or other organization, enter the 9 or 15-digit BN if applicable, the full name (include the trading or operating name, if applicable), the mailing address, and the business address if it is different from the mailing address.

#### Period covered

The period the rebate application covers is usually the period covered by the dates shown on the invoices you submit as recorded on the back of the application and on any attached supplements. However, this period must fall within the filing deadlines given for each reason code in the next section.

### Part B – Reason for rebate request

When you file the general rebate application, give your reason for applying by putting a tick mark in the applicable reason code box in Part B of the application form.

You can only use **one reason code per rebate application**. If you are entitled to claim different amounts of GST/HST under different reason codes, use a separate rebate application for each reason code.

The various reason codes are explained in the following pages, starting with **reason code 1A**. Choose the reason code that applies to your situation and read the filing instructions. Then go to "Part C – Rebate claimed" on page 30 to find out how to calculate the amount of your total rebate.

### Reason code 1A – Amounts paid in error for property or services purchased on or delivered to a reserve

You can apply for a rebate of an amount you paid as or on account of GST/HST that you should **not** have paid for property or services purchased on or delivered to a reserve.

Do **not** claim a rebate under **reason code 1A** if you are a status Indian, an Indian band, or council of an Indian band and have paid an amount equal to the 8% **provincial part** of the HST in Ontario for the purchase of qualifying off-reserve property or services after June 2010. You may be entitled to apply to the Ontario Ministry of Revenue for a rebate equal to the 8% **provincial part** of the HST paid. Do **not** use Form GST189 to apply for the 8% provincial rebate.

If you believe you paid an amount as GST/HST in error to a supplier, you can request a refund or credit of the amount from the supplier instead of applying for a rebate under **reason code 1A**. This is often the simplest way for you to recover the amount. If the supplier gives you a refund or credit, you are no longer eligible for a rebate because the amount you paid in error has already been refunded or credited to you.

#### Filing instructions

For details on how to calculate your total rebate, see "Part C – Rebate claimed" on page 30.

#### Documents to send us

When you apply for a rebate of amounts you paid or remitted in error, include the following information with your application:

- the reason the amount is not payable or remittable;
- details on how you calculated your claim;
- copies of receipts for all purchases that you list; and
- proof of delivery to a reserve (if applicable).

We will not return any receipts or supporting documentation submitted with your application. We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

An Indian band, tribal council, or band-empowered entity can apply in writing to their local tax services office, GST/HST Refund Integrity Section (Audit), to request a letter waiving the need to submit copies of their receipts. The request should include details of the expected frequency of filing **reason code 1A or 8** rebate claims and the estimated amount of the annual purchases subject to the rebate. Audit will issue a letter indicating if a waiver has been granted; until such time the Indian band, tribal council, or band-empowered entity is required to submit copies of receipts with its rebate application. The granting of the waiver is on the condition that original receipts are retained on file for audit purposes. In addition, there is still the requirement to complete "Part F – Details of rebate application" section on the Form GST189.

### Note

A waiver is **only** available to Indian bands, tribal councils, and band empowered entities – not individual status Indians. A separate application form is required under each reason code.

### Filing deadline

You have to file your rebate application within two years after the day that you paid or remitted the amount in error.

You can submit only one rebate application per calendar month.

## Reason code 1C – Amounts paid in error (subsection 261(1))

### Eligibility

You can apply for a rebate of an amount if:

- you paid or remitted it as or on account of GST/HST or net tax that you should **not** have paid or remitted, or that was more than you had to pay or remit; or
- you paid it as penalty, interest, or any other similar obligation that was not payable or remittable.

The HST rate can vary from one participating province to another. For the list of all applicable GST/HST rates, go to [canada.ca/gst-hst](http://canada.ca/gst-hst) and select “GST/HST calculator (and rates)” under “Tools”.

**Amounts paid in error** – If you believe you paid an amount as GST/HST in error to a supplier, you can request a refund or credit of the amount from the supplier instead of applying for a rebate under **reason code 1C**. This is often the simplest way for you to recover the amount. If the supplier gives you a refund or credit, you are no longer eligible for a rebate because the amount you paid in error has already been refunded or credited to you. If you cannot get a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), you can apply for a rebate of that amount under **reason code 1C**.

You are **not** entitled to a rebate for amounts paid or remitted in error if any of the following apply:

- The amount has been taken into account as tax or net tax in an assessment.
- The amount paid was tax, net tax, penalty, interest, or any other amount assessed.
- The amount is the result of an appraisal or reappraisal of the value of goods, or a determination that the GST/HST applies to the goods by the Canada Border Services Agency (CBSA).
- You are a GST/HST registrant and the amount paid in error resulted from an incorrectly completed GST/HST return which has been or will be corrected.

### Note

If the CBSA appraises or reappraises the value of goods, the result may be that you paid the GST/HST in error, or more than what you actually owed. In this case, you have to apply to the CBSA for a refund of the amount.

**Rebate of GST/HST paid for goods imported on consignment, approval, or sale-or-return basis or for damaged or defective imported goods** – If you import goods on a consignment, approval, or sale-or-return basis and export them within 60 days without having used or consumed them in Canada, except on a trial basis, you can apply to the CBSA for a rebate of the GST/HST you paid on these goods when you imported them. Similarly, if goods you import to consume or use are of inferior quality, damaged, or defective, you may be entitled to a rebate through the CBSA of the GST/HST you paid when you imported them.

**Amounts collected in error** – If you collected an amount as or on account of GST/HST that you should not have collected, include that amount in the calculation of your net tax. You are not entitled to claim a rebate for amounts you collected as GST/HST in error. To correct this error, refund or credit the amount to your customer and issue your customer a credit note for the amount. You can then reduce your net tax owing by the amount you refunded or credited to your customer. Include the amount of the adjustment on **line 107** of your GST/HST return in the reporting period in which you issued the credit note.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

### Documents to send us

When you apply for a rebate of amounts you paid or remitted in error, include the following information with your application:

- the reason the amount is not payable or remittable;
- details on how you calculated your claim; and
- copies of receipts for all purchases that you list.

We will not return any receipts or supporting documentation submitted with your application. We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

You have to file your rebate application within two years after the day that you paid or remitted the amount in error.

You can submit only one rebate application per calendar month.

## Reason code 4 – Commercial goods and artistic works exported by a non-resident (subsections 252(1) and 252(2))

### Commercial goods – eligibility

You can apply for a rebate if:

- you are a non-resident;
- you received goods in Canada and paid the GST/HST on them;
- you are not a consumer of the goods;

- you exported the goods from Canada within 60 days after delivery (you have to have either taken the goods with you when you left Canada or exported them by mail or common carrier);
- the goods are for use primarily outside Canada;
- you did not buy the goods in the course of the commercial activities of any permanent establishment that you have in Canada;
- the **total** of all receipts attached to your application shows that you made taxable purchases (other than zero-rated purchases) of at least **CAN\$200** (excluding the HST in a participating province or the GST and provincial sales tax (PST) in the rest of Canada); and
- **each receipt** attached to your application shows that you made eligible taxable purchases (other than zero-rated purchases) of at least **CAN\$50** (excluding the HST in a participating province or the GST and PST in the rest of Canada).

You are **not** eligible for a GST/HST rebate when you export the following goods:

- alcoholic beverages such as liquor, wine, and beer;
- tobacco products; and
- gasoline, diesel fuel, or other motive fuels **other than** fuel that is being transported in a vehicle designed for bulk transport and that is not for use in the vehicle that is transporting it.

In certain cases, when the supplier charged you the GST/HST by mistake on goods that you purchased and exported from Canada, you can ask the supplier for a tax refund or credit. If you cannot get a refund or credit from the supplier (for example, if the supplier refuses to refund the amount or goes out of business), you can apply for a rebate of the GST/HST paid in error under **reason code 1C**.

Goods (other than excisable goods such as beer, spirits, wine, and tobacco products) are zero-rated if you take delivery of the goods in Canada, and **all** of the following conditions are met:

- you are not a consumer;
- you export the goods as soon as is reasonable in the circumstance after they are delivered to you;
- you do not buy the goods to consume, use, or supply in Canada before exporting them;
- after buying the goods and before exporting them, you do not further process, transform, or alter the goods in Canada, unless it is reasonably necessary or incidental to transport them; and
- the supplier keeps satisfactory evidence, for audit purposes, that you exported the goods.

### Artistic works – eligibility

You can apply for a rebate if:

- you are a non-resident;
- you are not a GST/HST registrant;

- you paid the GST/HST on property (for example, intangible personal property such as a patent or copyright), or services (other than services of storing or shipping property) that you acquired to use or consume exclusively in manufacturing or producing an original literary, musical, artistic, motion picture, or other work that is under copyright protection and any copies of that work;
- you are not a consumer of the property or services;
- you are manufacturing or producing the work and all copies of it for export; and
- the **total** of all receipts attached to your application shows that you made taxable purchases (other than zero-rated purchases) of at least **CAN\$200** (excluding the HST in a participating province or the GST and PST in the rest of Canada).

### Notes

For purposes of the rebate for exported artistic works, instead of paying the GST/HST when you make your purchase and filing the rebate application to get the tax back, you can assign your rights to your GST/HST rebate to the GST/HST registered supplier. By doing this, the supplier pays or credits your rebate to you at the time of your purchase so that you can make your purchase without paying the GST/HST.

For more information and an example of an agreement to assign rights to the GST/HST rebate, see Guide RC4027, *Doing Business in Canada – GST/HST Information for Non-Residents*.

If you do not assign your rebate to the registered supplier, pay the GST/HST due on your purchase and apply to us for your rebate.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

If you are filing a rebate application for the GST/HST you paid on commercial goods that you exported, other than artistic works that you manufactured or produced, **enter the date you exported the goods in Part F** of the rebate application and include proof that the goods were exported from Canada within 60 days of their delivery to you (for example, see Form 7501, *U.S. Entry Summary of the U.S. Customs Border Protection*).

### Documents to send us

Include copies of receipts for all purchases that you record, unless you are entitled to a rebate for artistic work and you assign your rebate to the supplier. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

If you are applying for a rebate of the GST/HST you paid on commercial goods that you exported, other than artistic works that you manufactured or produced, you have to file your rebate application within one year from the date you exported the goods.

If you are applying for a rebate of the GST/HST you paid on property or services that you acquired to consume or use in manufacturing or producing an eligible artistic work for export, you have one year from the date that the tax became payable on your acquisition to file the rebate application.

Do not send your rebate application to us if the registered supplier of the property or service paid or credited the rebate to you. The supplier has to send us your rebate application with their GST/HST return.

#### Note

The supplier can claim a deduction for the amount of tax paid or credited to you. To do this, the supplier claims the deduction on their GST/HST return for the reporting period that includes the later of the following:

- the last day the tax would have become payable by you on your purchase; and
- the day the amount was paid or credited to you.

Alternatively, the supplier can claim the deduction within one year of the later of these two days.

### Reason code 5 – Legal aid plan (subsection 258(2))

#### Eligibility

You can apply for this rebate if:

- you are the person responsible for administering a legal aid plan; and
- you paid the GST/HST on legal services you bought for legal aid recipients.

#### Example

A person that administers a legal aid plan is trying to determine the amount eligible for a rebate under **reason code 5**. The plan has paid GST on office expenses. A lawyer also provided legal services to the plan administrator and charged the plan GST. The lawyer incurred some expenses in their capacity as a lawyer providing services to the plan administrator (long distance calls and photocopying court decisions). The lawyer, in their capacity as agent of the plan administrator, requested a medical report.

The plan administrator is eligible to claim a rebate under **reason code 5** for the GST paid on the legal services provided by the lawyer, including the long-distance calls and photocopies that are part of the legal services provided.

The plan administrator is not eligible to claim a rebate under **reason code 5** for the office expenses and the medical report, as these are not supplies of legal services.

However, where the person responsible for administering the legal aid plan is a public service body, it may qualify for a public service bodies' rebate for some of the tax paid on expenses that are not legal services, such as the office expenses, the medical report and any other purchases that are not legal services, at the rate applicable to that public service body. For more information, see Guide RC4034, GST/HST Public Service Bodies' Rebate.

For more information on this rebate, see GST/HST Memorandum 13.2, Rebates: Legal Aid.

#### Filing instructions

For details on how to calculate your total rebate, see "Part C – Rebate claimed" on page 30.

#### Documents to send us

You do not have to include receipts or invoices with your application. However, you have to keep these documents in case we ask to see them at a later date.

#### Filing deadline

You have to file your rebate application within four years from the end of the reporting period in which the tax became payable.

### Reason code 7 – Taxable sale of real property by a non-registrant (subsection 257(1)) or taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant (subsection 257.1(1))

#### Rebate for taxable sale of real property by a non-registrant

Generally, this rebate is available when a non-registrant makes a taxable sale of real property and the non-registrant paid the GST/HST on the purchase of that property and/or on improvements made to that property but was previously unable to recover that tax.

A non-registrant may claim this rebate to recover some or all of the tax payable by the non-registrant on the purchase of the real property and/or on improvements made to the property.

#### Note

If the non-registrant was entitled to recover in some other way (for example, by claiming another type of rebate) some or all of the tax the non-registrant paid on its purchase of the property or for the improvements the non-registrant made, the amount of this rebate will be reduced or eliminated by the amount the non-registrant was entitled to recover (whether or not it was actually claimed).

You can apply for this rebate if:

- you are not a GST/HST registrant;
- you paid the GST/HST on real property such as land, a building, or an interest in real property when you last acquired the property and/or when you made improvements to it; and
- you made a taxable sale of the property, including a deemed taxable sale.

If you need help determining whether your sale of real property is taxable or whether you are eligible for this rebate, call 1-800-959-8287.

### Calculating the rebate

The amount of your rebate is equal to the **lesser** of:

- the basic tax content of the real property at the time of the sale, or the deemed sale (see the instructions below); and
- the GST/HST payable on your sale or deemed sale of the real property, or the GST/HST that would have been payable on the sale had the property not been part of the supply of a business where no tax was payable because you and the purchaser made a joint election. For more information, see Form GST44, Election Concerning the Acquisition of a Business or Part of a Business.

As you are not a registrant, you will generally calculate the **basic tax content** of your property by totalling the amount of the GST/HST payable by you on your last acquisition of the property and for any improvements made to the property since it was last acquired. Next, deduct any amounts that you were entitled to recover by rebate, refund, remission or otherwise. Then, take depreciation in the value of the property into account by multiplying the difference calculated previously by a depreciation factor.

Generally, the **basic tax content** formula is as follows:

$$(A - B) \times C$$

where:

- A is the GST/HST payable by you on your last acquisition or importation of the property and for any improvements made to it;
- B is any rebate or refund you were entitled to claim (or would have been entitled to claim if you had not been entitled to claim an ITC) for the GST/HST payable on your last acquisition of the property and improvements you made to it, but not including ITCs you were entitled to claim; and
- C is the lesser of:
  - 1; and
  - the fair market value of the property at the time you made, or were deemed to have made, the taxable sale of the property **divided by** the amount payable (before tax) on your last acquisition of the property and for improvements to it since that last acquisition.

### Note

If you are a municipality or a designated municipality (that is not a listed financial institution), the amounts for A and B in the basic tax content formula **do not** include the GST and the federal part of the HST paid or payable **before** February 2004.

If you are a public sector body not dealing at arm's length with the purchaser, the amount of your rebate is equal to the **lesser** of:

- the basic tax content of the real property at the time of the sale; and
- the amount determined by the following formula:

$$(A / B) \times C$$

where:

- A is the basic tax content of the real property at the time of the sale;
- B is the amount that would be the basic tax content of the property at the time of the sale, if it were determined without deducting any GST/HST you were exempt from paying under any other law or were entitled to recover by rebate, refund, remission or otherwise; and
- C is the GST/HST payable on your sale of the real property, or the GST/HST that would have been payable on the sale had the property not been part of the supply of a business where no tax was payable because you and the purchaser made a joint election. For more information on this election, see Form GST44, Election Concerning the Acquisition of a Business or Part of a Business.

### Example 1

You are an individual who is not a GST/HST registrant. You bought vacant land for \$100,000 and you paid \$5,000 GST. You later subdivide that land into four equal parts. All parts are of equal value and you sell one of these parts to an unrelated individual for \$70,000. Your sale of that part of the land is taxable and the purchaser has to pay \$3,500 GST (\$70,000 × 5%).

Since you paid GST when you bought the land and the purchaser now has to pay GST on the part of the land that they bought from you, you can claim a rebate to recover some of the tax you paid when you bought the land.

You can recover only the amount of tax that can reasonably be considered as being for the part that you sold. Your rebate will be equal to the basic tax content of the part of the land that you sold or the amount of the tax payable on your sale, whichever is less.

You determine that \$1,250 (which is one-fourth of the \$5,000 tax you paid on your purchase of the land), can reasonably be considered as the amount of GST you previously paid for the part that you sold. Therefore, you determine the basic tax content of the part of the land that you sold as follows:

$$\begin{aligned}
 \text{Basic tax content} &= (A - B) \times C \\
 &= (\$1,250 - \$0) \times (\text{the lesser of 1 and } \\
 &\quad \quad \quad \$70,000 / \$25,000^*) \\
 &= \$1,250 \times (\text{the lesser of 1 and 2.8}) \\
 &= \$1,250 \times 1^{**} \\
 &= \$1,250
 \end{aligned}$$

\* We use \$25,000 for the amount paid on the last acquisition because this is equal to 25% of the purchase price of \$100,000 that you paid. This amount represents the part of the purchase price that is reasonable to consider as being for the part of the land that you sold.

\*\* We use 1 as this is the maximum value that can be used for element C.

As the basic tax content of the part of the land that you sold is \$1,250, which is **less than** the \$3,500 GST that was due from the purchaser on your sale of that part of the land, you can claim a rebate of \$1,250.

### Example 2

You are a non-registrant and you built a house that you lease for long-term residential use by an individual. You paid tax on your costs to construct the house and on the land you purchased and you **cannot** recover any of that tax in some other way (for example by claiming a different rebate).

Under these circumstances, you are deemed to have made a taxable sale of the house and to have collected tax on that sale, when you first give possession or use of the house to the individual for long-term residential use. The tax you are deemed to have collected is calculated on the fair market value of the house at that point in time, and you must account for it on Form GST62, Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-personalized).

You can claim this rebate to recover some or all of the GST/HST you paid on the land and to construct the house.

The amount of your rebate will be equal to the basic tax content of the house and related land at the time of your deemed taxable sale or to the amount of tax that you were deemed to have collected on your deemed taxable sale, whichever amount is **less**.

### Filing instructions

Determine whether your rebate is equal to the basic tax content of the real property or to the GST/HST payable on your sale of the property or deemed taxable sale (your rebate will be equal to whichever of these amounts is less). If you are a public sector body that is not dealing at arm's length with the purchaser, use the calculation  $(A/B) \times C$  on the previous page to determine the amount of your rebate.

For details on how to calculate your total rebate, see "Part C – Rebate claimed" on page 30.

### Documents to send us

Send us a letter of explanation describing the circumstances for your rebate claim. Include the following information with your application:

- the address of the property and a description of the property (for example, vacant land or substantially renovated housing);
- your original intent for the property and, if your intentions for the property changed, describe your later intentions (for example, you originally purchased the property to construct your own house but later decided to subdivide and sell the land instead);
- your use of the property (for example, your personal residence or a rental property); and
- a detailed listing (using Part F of Form GST189) of the GST/HST paid on any improvements you made to the property that you included in your basic tax content calculation and a description of those improvements.

Also, attach a copy of the Statement of Adjustments from your original purchase of the property.

If you sold the property, include the following information with your rebate application:

- a copy of the Statement of Adjustments for the sale of the property;
- the date the payment for the sale of the property became due or, if it was paid to you before the due date, the date it was paid to you by the purchaser;
- the full name and address of the purchaser. Include the purchaser's trading name if this is different, and indicate whether or not the purchaser is a GST/HST registrant. Where applicable, provide the business number of the purchaser;
- if you were responsible for collecting the tax, your GST/HST return (Form GST62, Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-personalized)), in which you are reporting the GST/HST payable by the recipient on your sale. If you have already filed your return, attach a copy of it with the rebate application; and
- an indication as to whether or not you are a non-resident.

#### Note

For information about collecting and remitting the GST/HST, see "Exceptions for remitting GST/HST on taxable sales of real property" and "Using your rebate to reduce your remittance of GST/HST" on page 17.

If you made a deemed taxable sale of the property, be sure to include the following information with your rebate application:

- the date you are deemed to have collected the GST/HST on that deemed sale;
- your GST/HST return (Form GST62, Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-personalized)), in which you are reporting the GST/HST payable on your deemed sale. If you have already filed your return, attach a copy of it with the rebate application; and
- the fair market value of the property and an explanation of how you determined the fair market value.

#### Note

For information about remitting the GST/HST, see “Using your rebate to reduce your remittance of GST/HST” on the next page.

In the case of a property seizure, provide us with the expiry date of the redemption period.

For more information, see “Restriction on claiming a rebate in the case of a seizure of real property or capital personal property” on the next page.

#### Note

If any of the required documentation is **not received**, your claim may be delayed or disallowed.

### **Rebate for taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant or capital personal property that is designated municipal property of a designated municipality who is a non-registrant**

Generally, this rebate is available when a non-registrant municipality makes a taxable sale of capital personal property or a non-registrant designated municipality makes a taxable sale of capital personal property that is designated municipal property and the municipality or designated municipality paid the GST/HST on the purchase of that property and/or on improvements to the property, but was previously unable to recover that tax.

The municipality or designated municipality may claim this rebate to recover some or all of the tax payable when it purchased the property and/or made improvements to it.

#### Note

If the municipality or designated municipality was entitled to recover some or all of the tax paid on the purchase of the property in some other way (for example, by claiming another type of rebate), the amount of this rebate will be reduced or eliminated by the amount the municipality or designated municipality was entitled to recover (whether or not it was actually claimed).

You can apply for this rebate if:

- you are a municipality or designated municipality that is not a GST/HST registrant;
- you paid or are deemed to have paid the GST/HST on the purchase of capital personal property (for example, a computer, equipment, or office furniture);

- you later sell that property (for designated municipalities, the capital personal property sold must be designated municipal property); and
- your sale of that capital personal property is taxable and the GST/HST became payable or would have been payable on the sale had the property not been part of a supply of a business where no tax was payable because you and the purchaser made a joint election. For more information on this election, see Form GST44, Election Concerning the Acquisition of a Business or Part of a Business.

#### Note

Any sale (other than an exempt sale) of capital personal property by a municipality is a taxable sale for GST/HST purposes. This also applies to any sale (other than an exempt sale) of capital personal property that is designated municipal property by a designated municipality.

The amount of the rebate is equal to the **lesser** of:

- the basic tax content of the capital personal property at the time of the sale; and
- the GST/HST payable on your sale of the capital personal property, or the GST/HST that would have been payable on the sale had the property not been part of the supply of a business where no tax was payable because you and the purchaser made a joint election. For more information on this election, see Form GST44, Election Concerning the Acquisition of a Business or Part of a Business.

As you are not a registrant, you will generally calculate the basic tax content of your property by totalling the amount of the GST/HST payable by you to acquire the property and make any improvements to it. Next deduct any amounts that you were entitled to recover by rebate, refund, remission or otherwise, or would have been entitled to recover had the property been acquired for use only in non-commercial activities. You will then take depreciation in the value of the property into account by multiplying the difference by a depreciation factor.

For municipalities that are not listed financial institutions, the **basic tax content** calculation at any time after January 30, 2004,  $(A - B) \times C$ , is found on the previous page.

#### Example

A municipality in Prince Edward Island is not a GST/HST registrant. It buys office furniture for \$3,000 plus \$450 HST from Huddle Inc. on October 20, 2017. It sells the furniture on December 9, 2017, for \$1,200, collecting HST of \$180. The furniture was used in providing exempt municipal services. The sale in December is taxable even though the municipality is not a GST/HST registrant.

The rebate available would be the **lesser** of the basic tax content at the time of the sale or the HST payable on the sale.

$$\begin{aligned}\text{Basic tax content} &= (A - B) \times C \\ &= (\$450 - \$150) \times \frac{\$1,200}{\$3,000}\end{aligned}$$

$$\text{Basic tax content} = \$120$$

HST payable on the sale (15% of \$1,200) = \$180

$$\text{Rebate} = \$120$$

#### Note

The figure of \$150 is the amount of the public service bodies' rebate (now generally 100% for municipalities) for the federal part of the HST paid in this case. For details on how to apply for this other rebate, see Guide RC4034, GST/HST Public Service Bodies' Rebate.

For more information on municipalities, see Guide RC4049, GST/HST Information for Municipalities.

#### Filing instructions

Determine whether your rebate is equal to the basic tax content of the capital personal property or to the GST/HST payable by the recipient on the sale of the capital personal property (whichever amount is less).

Enter the amount of your rebate in Section 1 of Part C of the application as the GST/HST amount.

A municipality does not have to provide any documentation when it makes its rebate claim. However, it has to keep documents to support its claim in case we ask to see them at a later date.

#### Filing deadlines for both real property and capital personal property

File your rebate application within two years after the day the amount for your sale of the property becomes payable or is paid without having become payable, or within two years from the day the redemption period expires, if applicable. For more information about redemption periods, see "Restriction on claiming a rebate in the case of a seizure of real property or capital personal property" on this page.

#### Exceptions for remitting GST/HST on taxable sales of real property

Generally, when you sell taxable real property or capital personal property, you have to collect the GST/HST from the purchaser and remit the GST/HST to us. However, there are some exceptions for taxable sales of real property.

You may not have to collect the GST/HST on a taxable sale of real property. For example, the purchaser has to remit the tax on their purchase to us directly if:

- the purchaser is registered for the GST/HST (if, however, the purchaser is a registered individual buying a residential complex or cemetery plot, you have to collect the tax);
- you are a non-resident; or

- you and the purchaser have made a type 2 election on Form GST22, Real Property – Election to Make Certain Sales Taxable.

#### Note

For more information about the special rules for remitting tax on a taxable sale of real property, including who has to remit the tax and how to do so, call 1-800-959-8287.

#### Using your rebate to reduce your remittance of GST/HST

If you are responsible for collecting the tax from the purchaser, report that tax and remit it to us using Form GST62, Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-Personalized).

Generally, the amount of your remittance will be the amount you indicate as net tax on **line 109** of Form GST62. However, if you are entitled to a rebate under **reason code 7**, you can simply remit the difference between the net tax amount on **line 109** of Form GST62 and the amount of your rebate. To do this, enter the amount of your rebate on **line 111** of Form GST62. The amount you will have to remit is equal to the amount on **line 109 less** the amount on **line 111**.

File your rebate application together with Form GST62 if you want to reduce your remittance by the amount of your rebate.

File Form GST62 within one month after the month in which the transaction occurred. We may assess penalty and interest if we do not receive Form GST62 and any net tax remittance by the due date.

#### Note

Form GST62 is only available in pre-printed format and is not available for download from our website. To order Form GST62, go to [canada.ca/get-cra-forms](http://canada.ca/get-cra-forms).

#### Restriction on claiming a rebate in the case of a seizure of real property or capital personal property

A creditor can seize a person's real property or capital personal property for non-payment of a debt and sell it to a third party to recover the debt. If your property is seized, we consider you to have made a sale to the creditor at the time of the seizure. When such a sale is taxable, you are eligible for a rebate under **reason code 7**, as long as all the other conditions are met.

However, you may have a legal right under federal or provincial law, or under an agreement relating to a debt security, to redeem the property within a certain time after the creditor's sale of the property.

In such a case, you cannot apply for the rebate unless the time limit for redeeming the property has expired and you have not redeemed the property. In addition, the payment for your sale of the property to the creditor is deemed to have become due on the day the time limit for redeeming the property expires.

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### Example

A city in Saskatchewan, a non-participating province, seized land belonging to Mr. Jones, a non-registrant, and sold it on October 1, 2017, to Mr. Smith for \$20,000 plus the GST. The \$20,000 includes the amount necessary for the city to recover Mr. Jones' tax arrears owing to the city.

Mr. Jones can redeem the land up to two years after October 1, 2017. Mr. Jones is only eligible for a rebate of the GST if the redemption period has expired and he has not redeemed the property. Therefore, he can file his rebate application only at some time after October 1, 2019. However, he has to file it before October 1, 2021.

The value of the rebate will be equal to the GST calculated on the land's fair market value on October 1, 2017, or to the basic tax content of the property as of October 1, 2017, whichever amount is less.

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## Reason code 8 – Indian band, tribal council, or band-empowered entity

### Eligibility

A **reason code 8** rebate is available when the GST/HST has been paid on eligible travel expenses incurred by a band, tribal council, or band-empowered entity. As well, a **reason code 8** rebate is available to a band, tribal council, or band-empowered entity when they reimburse or pay a reasonable allowance to their employees or officials for eligible travel expenses incurred on their behalf.

Eligible travel expenses include off-reserve services of transportation, short-term accommodation, meals, or entertainment that are acquired for band management activities or real property on reserve.

No rebate is available under **reason code 8** when the tax paid was not the GST/HST. That is, there is no rebate for tax imposed by a First Nation (FNT or FNGST).

### Notes

Individual Indians are not eligible to apply for a rebate under **reason code 8**.

Individual Indians who purchase property or services on a reserve or property that is delivered to a reserve, who have paid an amount as GST/HST in error to a supplier, can seek a refund or credit of the amount from that supplier. If the supplier gives a refund or credit, the individual Indians are no longer eligible for a rebate because the amount paid has already been refunded or credited. Alternatively, they can apply for a rebate of the amount under **reason code 1A**, "**Amounts paid in error for property or services purchased on or delivered to a reserve**". This also applies to Indian bands that buy property that is delivered to a reserve, or services that are certified to be for band management activities or real property on reserve.

Do **not** claim a rebate under **reason code 8** if you are a status Indian, an Indian band, or council of an Indian band and have paid an amount equal to the 8% **provincial part** of the HST in Ontario for the purchase of qualifying off-reserve property or services after June 2010. You may be entitled to apply to the Ontario Ministry of Revenue for a rebate equal to the 8% **provincial part** of the HST paid. For more information on **qualifying** off-reserve property or services, see Harmonized Sales Tax Guide 80, Ontario First Nations Point-of-Sale Exemptions. **Do not use** Form GST189 to apply for the provincial rebate of qualifying items.

### Filing instructions

For details on how to calculate your total rebate, see "Part C – Rebate claimed" on page 30.

### Documents to send us

Include copies of receipts for all purchases you list on your rebate application, unless a written waiver is issued. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

An Indian band, tribal council, or band-empowered entity can apply in writing to their local tax services office, GST/HST Refund Integrity Section (Audit), to request a letter waiving the need to submit copies of their receipts. The request should include details of the expected frequency of filing **reason code 8** or **1A** rebate claims and the estimated amount of the annual purchases subject to the rebate. Audit will issue a letter indicating if a waiver has been granted; until such time the Indian band, tribal council, or band-empowered entity is required to submit copies of receipts with its rebate application. The granting of the waiver is on the condition that original receipts are retained on file for audit purposes. In addition, there is still the requirement to complete "Part F – Details of rebate application" section on the Form GST189.

### Note

A waiver is **only** available to Indian bands, tribal councils, and band-empowered entities – not individual status Indians. A separate application form is required under each reason code.

### Filing deadline

You have to file your rebate application within two years after the day you paid or remitted the amount.

You can submit only one rebate application per calendar month.

## Reason code 9 – Lease of land for residential purposes (subsection 256.1(1))

### Eligibility

You may be eligible for a rebate of the GST/HST you paid or were deemed to have paid on land that you own or lease if you lease the land to a particular person who leases the land to a third person, and has to self-assess and remit the tax on a value that includes the land. For example, the particular person may have to self-assess if that person constructs and supplies a house under a long-term lease for its residential use by an individual.

### Calculating the rebate

Calculate your rebate using the following formula:

$$A - B$$

where:

- A** is the total of all the GST/HST that was payable for your last purchase or deemed purchase of the land (or that would have been payable on your purchase had the land not been part of a supply of a business where no tax was payable because you and the vendor made a joint election) and for improvements that you made to it **before** the person you are leasing the land to had to self-assess; and
- B** is the total of other rebates and input tax credits that you were entitled to claim in relation to your purchase of the property, or improvements you made to it.

### Filing instructions

Enter the result of your calculation in Section 1 of Part C of the application as the GST/HST amount. Do **not** complete Part F.

### Documents to send us

Include the following information with your application:

- a copy of the lease agreement;
- the name and address of the person to whom you are leasing the land. If you are leasing the land to a person who constructed residential rental property on the land, be sure to give the full name (and trading name, if applicable) and address of the builder;
- whether or not the person you are leasing to is registered for GST/HST purposes;
- the address of the land; and
- the date the person to whom you are leasing the land becomes liable, or is reasonably expected to become liable, to self-assess the GST/HST on a value that includes the land.

Do not include receipts or other documents with your rebate application. However, keep these documents in case we ask to see them at a later date.

### Filing deadline

You have to file your rebate application within two years after the day the person to whom you are leasing the land has to self-assess the GST/HST.

For more information about this rebate, see GST/HST Memorandum 19.3.5, Rebate to Owner of Land Leased for Residential Use.

## Reason code 10 – Non-registered non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier (subsection 252.41(2))

### Eligibility

You can apply for a rebate of the GST/HST on an installation service which the supplier may pay or credit to you if:

- you are a non-resident;
- you are not registered for GST/HST;
- you or another non-resident who is not registered for GST/HST supplied a good on an installed basis to a person who is registered for the GST/HST;
- you are a recipient of a taxable supply of a service made in Canada by a supplier, who is registered for the GST/HST, of installing the goods in real property located in Canada so that the goods can be used by the recipient of the supply of the good; and
- you would have had to pay the GST/HST on the installation services if the supplier had not paid or credited the rebate to you.

### Note

If the supplier **does not pay or credit** the rebate to you and you meet all the eligibility criteria, you can file for your rebate under **reason code 11**.

### Example

In some cases, a person **other** than the non-registered non-resident supplier of the good may apply for the rebate.

A non-resident supplier, **not** registered for the GST/HST, supplies a good on an installed basis to a person who is registered for the GST/HST. The non-resident supplier enters into a contract with a second non-resident, who is also **not** registered for GST/HST purposes, to perform the installation services. The second non-resident further contracts with another supplier, who is registered for the GST/HST, to install the good in real property in Canada.

In this example, the second non-resident would be the one eligible for the rebate for the GST/HST on the installation service, not the original non-resident supplier of the good, and the supplier of the installation service may pay or credit the rebate to the second non-resident.

### Joint and several liability

If a supplier pays or credits a rebate to a person and the supplier knows or ought to know that the person is not entitled to all or part of the rebate, both the supplier and the person who received the rebate are liable to repay the amount to us.

## Filing instructions

Make sure to indicate the amount of the GST/HST you would have paid if the supplier had not paid or credited the amount to you. For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

The GST/HST registered supplier of the installation services who pays or credits the rebate to you has to complete Part G of the application. The supplier must then send the application with their GST/HST return and can claim the amount paid or credited on **line 107** of the return.

## Documents to send us

The registered supplier does not have to include any supporting documents (for example, a receipt or invoice for the installation service) when the GST/HST return and the rebate application are filed. Both the supplier and the purchaser need to keep their copies of these documents on file in case we ask to see them at a later date.

## Filing deadline

The registered supplier has to file the rebate application with their GST/HST return for the reporting period in which they paid or credited the rebate amount and can deduct the amount on **line 107** of the return.

## Reason code 11 – Non-registered non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier (subsection 252.41(1))

### Eligibility

You can apply for a rebate of the GST/HST on an installation service if:

- you are a non-resident;
- you are not registered for GST/HST;
- you or another non-resident who is not registered for GST/HST supplied a good on an installed basis to a person who is registered for the GST/HST;
- you are a recipient of a taxable supply of a service made in Canada by a supplier who is registered for the GST/HST of installing the good in real property located in Canada so that the good can be used by the recipient of the supply of the good; and
- you paid the GST/HST on the installation service.

### Example

In some cases, a person other than the non-registered non-resident supplier of the good may apply for the rebate.

A non-resident supplier, **not** registered for the GST/HST, supplies a good on an installed basis to a person who is registered for the GST/HST. The non-resident supplier enters into a contract with a second non-resident, who is also **not** registered for the GST/HST, to perform the installation service.

The second non-resident further contracts with another supplier, who is registered for the GST/HST, to install the good in real property in Canada.

In this example, the second non-resident who has to pay the GST/HST on the installation services would be eligible for the rebate, not the original non-resident supplier of the good.

## Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30. Indicate the date the installation service was completed in Part F of the application.

## Documents to send us

Include copies of receipts for all purchases that you list on your rebate application. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

## Filing deadline

You have to file your rebate application within one year after the completion of the installation service.

## Reason code 12 – Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate (section 261.2)

If you are resident in a participating province and have paid the **provincial part** of the HST on goods that you imported into Canada at a place in another province for consumption or use in a province other than your province of residence, you may be entitled to a rebate of the **provincial part** of the HST paid or a portion thereof using **reason code 12**.

Generally, this rebate is not available to selected listed financial institutions (SLFI). However, if you are an SLFI that is an insurer or a surety, a rebate may be available in certain limited conditions. For more information, call 1-855-666-5166.

### Note

A general rebate under **reason code 12** is only for goods **imported into Canada**. If you purchased goods in a participating province, for consumption, use, or supply in another province, see Form GST495, Rebate Application for the Provincial Part of Harmonized Sales Tax (HST), for information on claiming a rebate of the **provincial part** of HST.

## Calculating your rebate for the provincial part of the HST on goods imported at a place in a non-participating province, or at a place in a participating province with a lower HST rate

Use the following formula to determine the amount of the rebate you can claim for goods that are imported for consumption or use exclusively in a province:

$$A - B$$

where:

- A is the **provincial part** of the HST paid on importation; and
- B is **either** zero for specified items (specified items relate to a property covered by the Deduction for Provincial Rebate (GST/HST) Regulations) **or** in any other case, the amount of the **provincial part** of the HST that would have been payable on the importation of the goods if the **provincial part** were calculated at the (lower) provincial rate for the province in which the goods were imported for consumption or use.

### Eligibility

You can apply for this rebate if:

- you are a resident of a participating province and paid the HST on goods that you imported into Canada;
- the goods were imported for consumption or use exclusively in a province different from the participating province in respect of which the **provincial part** of the HST paid on importation was calculated;
- you have paid all provincial levies, if any, that are imposed on the goods; and
- the total of all tax that you are eligible to claim for this rebate, shown on receipts attached to your application, is at least **CAN\$25**.

#### Note

A segregated fund of an insurer described in subparagraph 149(1)(a)(vi), and an investment plan described in subparagraph 149(1)(a)(ix) are **not eligible** to claim this rebate. For more information, see “reason code 25” on page 26.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

### Documents to send us

Include copies of receipts for all purchases that you list on your application. You also have to provide proof that you have paid all taxes imposed outside the participating provinces that are payable, if any, on all the purchases you listed. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

You have to file your rebate application within one year from the day that the tax becomes payable.

If you are an individual, you can only claim a rebate once in each calendar quarter. Otherwise, a rebate can be claimed once every calendar month.

## Reason code 13 – Intangible personal property or services acquired in a participating province (section 261.3)

This rebate is for the **provincial part** of the HST or portion thereof that becomes payable by a person on supplies of intangible personal property or services acquired in a particular participating province for consumption, use or supply, in whole or in part, in non-participating provinces or provinces for which the **provincial part** of the HST is lower than the particular participating province.

Generally, this rebate is not available to selected listed financial institutions (SLFIs). However, if you are an SLFI that is an insurer or a surety, a rebate may be available in certain limited conditions. For more information, call **1-855-666-5166**.

#### Note

Intangible personal property is generally a right rather than a physical object. Intangible personal property is defined on page 6.

### Calculating your rebate for the provincial part of the HST or portion thereof

Use the following formula to determine the amount of the rebate you can claim as the recipient of a supply made in a particular participating province of intangible personal property or a service:

$$A - B$$

where:

- A is the amount of the **provincial part** of the HST that becomes payable for the supply; and
- B is the total of all amounts, each of which is determined for a participating province by the formula:

$$C \times D$$

where:

C is:

- zero if the property or service is a specified item for the participating province; or
- in any other case, the amount of tax that would have become payable by the person for the supply if that tax were calculated on the amount of consideration for the supply:
  - at the tax rate for the participating province, if the tax rate for the participating province is lower than the tax rate for the particular participating province, or
  - in any other case, at the tax rate for the particular participating province; and

D is the extent (expressed as a percentage) to which you acquired the property or service for consumption, use or supply in the participating province.

## Eligibility

You can apply for this rebate if:

- you are a resident of Canada and the HST becomes payable by you on a supply of intangible personal property or a service;
- the intangible personal property or service is acquired for consumption, use, or supply significantly (10% or more) in provinces for which the **provincial part** of the HST is lower than the participating province in which the intangible personal property or service was acquired (for non-participating provinces, the **provincial part** of the HST is treated as being 0%); and
- the total of all tax that you are eligible to claim for this rebate, shown on your receipts attached to your application, is at least **CAN\$25**. Each receipt must show tax of at least **CAN\$5** that you are eligible to claim.

### Note

A segregated fund of an insurer described in subparagraph 149(1)(a)(vi), and an investment plan described in subparagraph 149(1)(a)(ix) are **not eligible** to claim this rebate. For more information, see “reason code 25” on page 26.

## Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

## Documents to send us

Include copies of receipts for all purchases that you list on your rebate application. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

## Filing deadline

You have to file your rebate application within one year from the day that the tax became payable.

If you are an individual, you can only claim a rebate once in each calendar quarter. Otherwise, a rebate can be claimed once every calendar month.

## Reason code 16 – Provincial point-of-sale rebate on qualifying items

Participating provinces provide a point-of-sale rebate of the **provincial part** of the HST payable on qualifying items. When vendors provide point-of-sale rebates on the **provincial part** of the HST, they only collect the 5% federal part of the HST payable on the sale of these items.

### Note

Use **reason code 16** for qualifying items purchased and consumed in the same province where the point-of-sale rebate was not granted. If you purchased goods in a participating province for consumption, use, or supply in another province, use Form GST495, Rebate Application for the Provincial Part of the Harmonized Sales Tax (HST), to claim a rebate of the **provincial part** of the HST.

### Qualifying items for the point-of-sale rebate

British Columbia (July 2010 to March 2013)	Books*, children’s clothing and footwear, children’s diapers, children’s car seats, feminine hygiene products, and motor fuels
New Brunswick and Newfoundland and Labrador**	Books*
Nova Scotia	Books*, children’s clothing and footwear, and children’s diapers
Ontario	Books*, children’s clothing and footwear, children’s diapers, children’s car seats, qualifying newspapers, and qualifying food and beverages
Prince Edward Island	Books*, children’s clothing and footwear, and qualifying heating oil

\* Books, for the point-of-sale rebate, include audio books, but not e-books, newspapers, magazines, catalogues, colouring books, agendas, etc.

\*\* As of January 1, 2018, the point-of-sale rebate on books is available again in Newfoundland and Labrador. From January 1, 2017 to December 31, 2017 the point-of-sale rebate was not available on printed books in Newfoundland and Labrador, however, certain public service bodies were eligible for a rebate of the provincial part of the HST payable on books. For more information, see Guide RC4034, GST/HST Public Service Bodies’ rebate.

## Books

Books eligible for the point-of-sale rebate include:

- a printed book or an update of a printed book;
- an audio recording, all or substantially all of which is a spoken reading of a printed book;
- composite property that consists of a printed book and a read-only medium (or a right to access a website under certain conditions), which is wrapped, packaged or prepared for sale as a single product under specific situations; and
- a bound or unbound printed version of scripture of any religion.

### Note

A printed book is **not**:

- a newspaper;
- magazine or periodical acquired otherwise than by way of subscription;
- a magazine or periodical in which the printed space devoted to advertising is more than 5% of the total printed space;
- a brochure or pamphlet;
- a sales catalogue, a price list or advertising material;
- a warranty booklet or an owner’s manual;
- a book designed primarily for writing on;

- a colouring book or a book designed primarily for drawing on or affixing thereto, or inserting therein, items such as clippings, pictures, coins, stamps, or stickers;
- a cut-out book or a press-out book;
- a program relating to an event or performance;
- an agenda, calendar, syllabus, or timetable;
- a directory, an assemblage of charts or an assemblage of street or road maps, but not including a guidebook or an atlas that consists in whole or in part of maps other than street or road maps;
- a rate book;
- an assemblage of blueprints, patterns or stencils; or
- an assemblage or a collection of, or any item similar to, the above items.

For more information, see GST/HST Memorandum 13.4, Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures.

#### **Children's clothing**

The following goods are qualifying children's clothing for purposes of the point-of-sale rebate:

- clothing designed for babies (including baby bibs, bunting blankets, and receiving blankets);
- clothing designed for children, up to and including girls' Canada standard size 16 and boys' Canada standard size 20, or clothing designed for girls and boys in sizes extra small, small, medium, or large if the clothing does **not** have a qualifying Canada standard size; and
- hosiery or stretchy socks, hats, ties, scarves, belts, suspenders, mittens, and gloves in sizes and styles designed for children or babies.

The following goods are **not** qualifying children's clothing for purposes of the point-of-sale rebate:

- adult-sized garments even if purchased for a child;
- costumes;
- children's garments of a class that is used exclusively in sports or recreational activities; and
- children's footwear and children's diapers. Rebates are available on children's footwear and children's diapers if such goods qualify as such, respectively, for the purposes of those rebates.

#### **Children's footwear**

Children's footwear designed for babies, girls, and boys that have an insole length of 24.25 centimetres or less. Children's footwear eligible for the point-of-sale rebate would not include footwear that is used exclusively in sports or recreational activities (such as skates, rollerblades, ski boots, or cleats).

#### **Children's diapers**

Diapers, including cloth and disposable diapers, designed for babies and children, diaper inserts and liners, rubber pants, and training pants. Incontinence products are generally zero-rated under the HST.

#### **Children's car seats**

Children's car seats and car booster seats that are restraint systems or booster cushions that conform to the Canada Motor Vehicle Safety Standards 213, 213.1, 213.2, and 213.5 under the federal Motor Vehicle Restraint Systems and Booster Seats Safety Regulations.

#### **Qualifying heating oil**

Fuel that is suitable for use as heating oil would qualify for the point-of-sale rebate where it is marketed or sold as fuel for use as heating oil for heating homes, buildings, or similar structures. Heavy fuel oil, or fuel sold as fuel for use in internal combustion engines, does not qualify.

#### **Qualifying newspapers**

Print newspapers that contain news, editorials, feature stories, or other information of interest to the general public, and that are published at regular intervals, typically on a daily, weekly, or monthly basis, would qualify for the point-of-sale rebate. Flyers, inserts, magazines, shoppers and periodicals would **not** qualify.

#### **Qualifying prepared food and beverages**

Qualifying prepared food or beverages that are ready for immediate consumption and that are sold for a total consideration of not more than **\$4.00**, whether consumed on or off the premises where they are sold would qualify for the point-of-sale rebate. Qualifying items would include:

- food or beverages heated for consumption;
- salads not canned or vacuum-sealed;
- sandwiches and similar products other than when frozen;
- platters of cheese, cold cuts, fruits, or vegetables, and other arrangements of prepared food;
- cakes, muffins, pies, pastries, tarts, cookies, doughnuts, brownies, croissants with sweetened filling or coating, or similar products when they are not pre-packaged for sale to consumers and are sold as single servings in quantities of less than six;
- ice cream, ice milk, sherbet, frozen yogurt or frozen pudding, non-dairy substitutes for any of the foregoing, or any product that contains any of the foregoing sold in single servings and not pre-packaged;
- other food items that are not zero-rated as basic groceries solely by virtue of the types of sales made at the establishment where they are sold (for example, the sale of a bagel or a plain croissant in a restaurant);
- non-carbonated beverages, when dispensed at the place they are sold;

- any of the following beverages where the supply is not a zero-rated supply:
  - milk (flavoured or unflavoured);
  - soy, rice or almond-based beverages, or similar non-dairy beverages that are substitutes for milk; or
  - non-carbonated fruit juice or fruit flavoured beverages, other than milk-based beverages, that contain 25% or more by volume of a natural fruit juice or a combination of natural fruit juices, or a natural fruit juice or a combination of natural fruit juices that have been reconstituted into the original state;
- any of the following beverages when sold with qualifying food or beverages listed above and the supply of which is not a zero-rated supply:
  - carbonated beverages, when dispensed at the place they are sold; or
  - other beverages (including carbonated beverages not listed above) when sold in a can, bottle, or other primary container that contains a quantity **not** exceeding a single serving and not sold in multiples, pre-packaged by the manufacturer or producer, of single servings;
- any of the following food when supplied in combination with a qualifying food or beverage item listed above for a single consideration:
  - cakes, muffins, pies, pastries, tarts, cookies, doughnuts, brownies, croissants with sweetened filling or coating, or similar products when they are pre-packaged for sale to consumers in quantities of less than six items each of which is a single serving;
  - ice cream, ice milk, sherbet, frozen yogurt or frozen pudding, non-dairy substitutes for any of the foregoing, or any product that contains any of the foregoing, when pre-packaged and sold in single servings; or
  - other snack foods, such as chips, salted nuts, popcorn, candies, fruit bars, and granola bars.

Wine, spirits, beer, malt liquor, or other alcoholic beverages would not be a qualifying beverage for the purpose of the point-of-sale rebate.

#### Qualifying and non-qualifying items purchased together

In calculating whether the supply of qualifying prepared food and beverages has been made for a total price of \$4.00 or less, only the qualifying prepared food and beverages are included in the calculation of the \$4.00 threshold.

#### Example

After working late one night, Nicole stops by her local grocery store on her way home to pick up a few loaves of bread, cat litter, a roast beef sandwich for \$2.95, and a 350 ml bottle of apple juice for \$1.00.

For the purposes of determining if Nicole will be eligible for the Ontario HST point-of-sale rebate on the sandwich and the apple juice, the grocery store ignores the bread and the cat litter in calculating the \$4.00 threshold. Since the sandwich plus the apple juice are sold for a total of \$4.00 or less, the grocery store will automatically provide Nicole with the point-of-sale rebate, crediting the Ontario component of the HST and only collecting the 5% federal component of the HST on the sandwich and the apple juice.

The bread is a zero-rated item for GST/HST purposes and the cat litter is subject to the full 13% HST.

#### Eligibility

Generally, if you buy a qualifying item in a participating province that provides a provincial point-of-sale rebate for the qualifying item, the registrant supplier will credit you with the rebate of the **provincial part** of the HST due at the time of your purchase. This means that you usually will not pay the **provincial part** of the HST when you buy a qualifying item in a participating province that provides a provincial point-of-sale rebate for the qualifying item.

The point-of-sale rebate applies to sales of qualifying items at retail establishments, over the Internet, and at any point in the distribution chain. However, if the registrant supplier does not credit the rebate to you, you can apply for a rebate of the **provincial part** of the HST paid on the sale of qualifying items under **reason code 16**.

You can apply for this rebate if:

- you bought a qualifying item, in a participating province that provides a provincial point-of-sale rebate for the qualifying item and you paid the **provincial part** of the HST and the registrant supplier did not credit you with the rebate of the **provincial part** of the HST due at the time of your purchase; or
- you brought a qualifying item, into a participating province that provides a provincial point-of-sale rebate for the qualifying item, and you have self-assessed and remitted the **provincial part** of the HST at the applicable rate for the participating province.

If you are a registrant, you can also claim an input tax credit to recover the 5% federal part of the HST paid. You cannot claim an input tax credit to recover the **provincial part** of the HST paid. Instead, apply for a rebate under **reason code 16**.

#### Calculating your rebate for the provincial part of the HST

If you are eligible for a rebate of the **provincial part** of the HST, multiply the amount of the HST by:

- 8/13 for those purchases taxed at 13%;
- 9/14 for those purchases taxed at 14%; or
- 10/15 for those purchases taxed at 15%.

#### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

### Documents to send us

Include copies of receipts with the application for all the purchases you list. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

You have to file your rebate application within four years from the day the tax became payable.

### Reason code 20 – Remission order

Use this reason code if you are filing this form as a result of a remission order granted under the Financial Administration Act.

### Eligibility

Calculate the rebate amount by following the instructions given in the remission order.

If you qualify for a rebate under a remission order, you must apply for the rebate in the period established in that order.

You are **not** entitled to this rebate if **any** of the following situations apply to you:

- the amount claimed has previously been rebated, refunded or remitted to you;
- you claimed or were entitled to claim an input tax credit in respect of the rebate amount;
- you obtained or were entitled to obtain a rebate, refund or remission of GST/HST under another provision of a federal statute;
- you received a credit note or you issued a debit note in respect of an adjustment, rebate or credit;
- in the event of a bankruptcy, you should receive a rebate to which you were entitled before the appointment of a trustee in bankruptcy, and you have not filed all your returns and remitted all outstanding amounts in respect of reporting periods that ended before the appointment; or
- the deadline for filing the rebate application has passed.

If you need help determining if you are eligible for this rebate, call 1-800-959-8287.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

### Documents to send us

Include copies of receipts for all purchases you list on your rebate application. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

You have to file your rebate application within the period established by the remission order.

### Reason code 23 – Ontario First Nations point-of-sale relief

The Government of Ontario made regulations under the Retail Sales Tax Act of Ontario that, effective September 1, 2010, allow for point-of-sale relief equal to the 8% **provincial part** of the HST to be provided to Indians, Indian bands, and councils of an Indian band for purchases of qualifying property and services made off a reserve. This relief is referred to as the Ontario First Nations point-of-sale relief.

As a result, GST/HST registrant suppliers in Ontario may credit an amount equal to the 8% **provincial part** of the HST at the point of sale beginning September 1, 2010.

For information on what property or services qualify, who is eligible, and the documents required to support the amounts credited, go to the Ontario Ministry of Finance website at [fin.gov.on.ca/en/guides/hst/80.html](http://fin.gov.on.ca/en/guides/hst/80.html). To see the regulations, go to the Service Ontario website at [ontario.ca/laws](http://ontario.ca/laws).

#### Note

Do **not** claim a rebate under this reason code if you are a status Indian, an Indian band, or council of an Indian band and have paid an amount equal to the 8% **provincial part** of the HST in Ontario for the purchase of qualifying off-reserve property or services after June 2010. You may be entitled to apply to the Ontario Ministry of Revenue for a rebate equal to the 8% **provincial part** of the HST paid. Do **not** use Form GST189 to apply for this rebate.

### How to account for the Ontario First Nations point-of-sale relief

On his GST/HST return, a GST/HST registrant supplier that credits amounts for the Ontario First Nations point-of-sale relief would:

- include the amount of HST collected or collectible for these supplies on **line 103** at the **full** 13% rate (if you are filing your GST/HST return online, include this amount on **line 105**);
- report the amounts credited at the point of sale on **line 111**; and
- submit Form GST189, General Application for Rebate of GST/HST. Indicate in Section 2 of Part C the total amount claimed and the reporting period in which the amounts credited at the point of sale have been included on **line 111**.

For more information, see GST/HST Info Sheet GI-106, Ontario First Nations Point-of-Sale Relief – Reporting Requirements for GST/HST Registrant Suppliers.

#### Note

You can only use **one reason code per rebate application**. If you are entitled to claim different amounts of GST/HST under different reason codes, use a separate rebate application for each reason code.

If you are a GST/HST registrant, you can file your Ontario First Nations point-of-sale relief rebate applications online with your GST/HST returns. Use GST/HST NETFILE, or the “File a return” option in My Business Account to submit your First Nations point-of-sale relief. For more information, go to [canada.ca/gst-hst-netfile](http://canada.ca/gst-hst-netfile) or [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account).

## Reason code 24 – Poppies and wreaths (subsection 259.2(2))

### Eligibility

If you are a Legion entity, you may apply for a 100% rebate of the GST/HST paid or payable on poppies or wreaths you acquired, imported or brought into a participating province during a claim period. This rebate applies to GST/HST that became payable, or was paid without having become payable, after 2009.

If you are a GST/HST registrant, your claim period is the same as your reporting period for your GST/HST returns. If you are a non-registrant, your claim period is a six-month period covering either the first two fiscal quarters or the last two fiscal quarters of your fiscal year.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on page 30.

### Documents to send us

Include copies of receipts for all purchases you list on your rebate application. We will not return any receipts or supporting documentation submitted with your application.

We do **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt.

### Filing deadline

You have to file your rebate application within four years after the last day of your claim period in which the tax became payable, or was paid without having become payable, after 2009.

You can submit only one rebate application for any claim period.

## Reason code 25 – Subsection 261.31(2) rebate for certain investment plans and segregated funds of an insurer

Proposed changes to regulations related to the Excise Tax Act (ETA) are reflected in the explanation for reason codes 25 and 26.

Under the proposed changes, an investment plan is a “**provincial investment plan**” for a particular province at any time where the investment plan:

- is at that time a financial institution described in section 11 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, the units of which are permitted, under the laws of Canada or a province, to be sold only in the particular province;
- is at that time a stratified investment plan, all the series of which are provincial series for the particular province; or
- meets the following criteria:
  - the investment plan has, throughout the taxation year in which the fiscal year of the investment plan that includes that time ends, a permanent establishment in the particular province, as determined in accordance with section 3 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations; and
  - the investment plan does not have, throughout that taxation year, a permanent establishment in a province other than the particular province, as determined in accordance with section 3 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

Under the proposed changes a “**provincial stratified investment plan**” means a stratified investment plan (other than a provincial investment plan) with one or more provincial series.

Certain investment plans and segregated funds of an insurer can claim a rebate under section 261.31 of the ETA under certain conditions for all or a portion of the **provincial part** of the HST in respect of tax that became payable or was paid without becoming payable. Generally, this rebate is not available to a selected listed financial institution (SLFI). However, this rebate is available to provincial stratified investment plans that are SLFIs where certain conditions are met.

This rebate is claimed under **reason code 25**.

If you are an insurer that elects with your segregated fund to pay or credit the relevant part of the rebate directly to your segregated fund, use **reason code 26**.

For more information on investment plans, segregated funds of an insurer, and provincial series, see GST/HST Technical Information Bulletin B-107, Investment Plans (Including Segregated Funds of an Insurer) and the HST.

### Calculating your rebate for the provincial part of the HST

If you are eligible for a rebate of the **provincial part** of the HST, multiply the amount of the HST by:

- 8/13 for those purchases taxed at 13%;
- 9/14 for those purchases taxed at 14%; or
- 10/15 for those purchases taxed at 15%.

### Eligibility

The rebate payable under **reason code 25** may be available to you if you are:

- an investment plan or a segregated fund of an insurer and not an SLFI, such as a trust governed by an RRSP that is not an SLFI; or
- a provincial stratified investment plan that is an SLFI.

#### Note

Each rebate amount for which an application is made under subsection 261.31(2) of the ETA for the purposes of **reason code 25** must be at least **CAN\$25**.

### How to calculate the rebate amount under section 261.31 of the ETA

If you are an investment plan that meets the eligibility criteria referred to on this page, apply the following formulas to calculate the rebate amount applicable to you under subsection 261.31(2) of the ETA with respect to tax on taxable supplies made in a participating province under subsection 165(2), section 212.1, or section 218.1 or amounts self-assessed under Division IV.1 of the ETA.

#### Provincial stratified investment plans

This rebate is for provincial stratified investment plans.

#### Rebate amount on the provincial part of the HST under subsection 165(2) of the ETA

If you are a provincial stratified investment plan and tax is payable for a participating province under subsection 165(2) in respect of a supply of property or a service, use the following formula to determine the amount of the rebate you can claim on these tax amounts for each provincial series:

$$(A - B) \times C$$

where:

- A is the amount of the **provincial part** of the HST;
- B is the amount of tax that would have become payable under subsection 165(2) in respect of the supply at that time if that tax were calculated at the provincial tax rate for the participating province, if the provincial series is for a participating province. Otherwise, B is zero; and
- C is the extent (expressed as a percentage) to which the property or service was acquired for consumption, use or supply in the course of the activities relating to the provincial series, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

#### Rebate amount on tax with respect to tangible personal property

If you are a provincial stratified investment plan, and tax is payable under section 212.1 or 218.1 of the ETA or subsection 220.06(1) of the ETA for tangible personal property, use the following formula to determine the rebate you can claim for a provincial series:

$$(D - E) \times F$$

where:

- D is the amount of the **provincial part** of the HST self-assessed under the applicable section or subsection referred to above;
- E is the amount of tax that would have become payable under the applicable section or subsection in respect of the property at the particular time if that tax were calculated at the tax rate for that participating province and if the provincial series is for a participating province. Otherwise, E is zero; and
- F is the extent (expressed as a percentage) to which the tangible personal property was acquired, or imported for consumption, use or supply in the course of the activities relating to the provincial series, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

#### Rebate amount on tax payable under subsection 220.05(1) or 220.07(1) of the ETA

If you are a provincial stratified investment plan and tax is payable under subsection 220.05(1) or subsection 220.07(1), use the following formula to determine the amount of the rebate you can claim for tangible personal property brought into a particular participating province for a provincial series:

$$(G - H) \times I$$

where:

**G** is the amount of the **provincial part** of the HST self-assessed under the applicable subsection referred to above; and

**H** is:

- if the provincial series is for the particular participating province, the amount of that tax;
- if the provincial series is for a participating province, other than the particular participating province, the amount of tax that would have become payable under that subsection in respect of the bringing in of the property if the property were brought into the other participating province; and
- in any other case, zero; and

**I** is the extent (expressed as a percentage) to which the property was brought into the particular participating province for consumption, use or supply in the course of the activities relating to the provincial series, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

#### **Provincial investment plan**

If you are a provincial investment plan you must calculate your rebate using the formulas below.

#### **Rebate amount on the provincial part of the HST under subsection 165(2) of the ETA**

If you are a provincial investment plan and tax is payable under subsection 165(2) in respect of a supply of property or service, use the following formula to determine the amount of the rebate you can claim:

$$A - B$$

where:

**A** is the **provincial part** of the HST; and

**B** is, if you are a provincial investment plan for a participating province, the amount of tax that would have become payable under subsection 165(2) in respect of the supply at the particular time if that tax were calculated at the tax rate for that participating province. Otherwise, B is zero.

#### **Rebate amount on tax with respect to tangible personal property**

If you are a provincial investment plan and tax is payable under section 212.1 or 218.1 of the ETA or subsection 220.06(1) of the ETA in respect of tangible personal property, use the following formula to determine the amount of the rebate you can claim:

$$C - D$$

where:

**C** is the **provincial part** of the HST self-assessed under the applicable section or subsection referred to above; and

**D** is, if you are a provincial investment plan for a participating province, the amount of tax that would have become payable under the applicable section or subsection in respect of the property at the particular time if that tax were calculated at the tax rate for that participating province. Otherwise, D is zero.

#### **Rebate amount on tax payable under subsection 220.05(1) or 220.07(1) of the ETA**

If you are a provincial investment plan, and tax is payable under subsection 220.05(1) or subsection 220.07(1), use the following formula to determine the amount of the rebate you can claim:

$$E - F$$

where:

**E** is the **provincial part** of the HST self-assessed under the applicable subsection above; and

**F** is:

- if you are a provincial investment plan for the particular participating province, the amount of that tax;
- if you are a provincial investment plan for a participating province other than the particular participating province, the amount of the tax that would have become payable under that subsection in respect of the bringing in of the property if the property were brought into the other participating province; and
- in any other case, zero.

#### **Other investment plans and segregated funds**

If you are not an SLFI and you are an investment plan or a segregated fund of an insurer (other than a provincial stratified investment plan or a provincial investment plan), for example, a private investment plan or a pension entity that is not an SLFI, you must calculate your rebate using the formulas below.

#### **Rebate amount on the provincial part of the HST under subsection 165(2) of the ETA**

If you are an investment plan or a segregated fund of an insurer (other than a provincial stratified investment plan or a provincial investment plan) and tax is payable under subsection 165(2) use the following formulas to determine the amount of the rebate you can claim for the supply of property or service in a participating province:

$$A - B$$

where:

- A is the **provincial part** of the HST; and
- B is the total of all amounts, each of which is determined for a participating province by the following formula:

$$C \times D$$

where:

- C is the provincial part of HST that would have become payable under subsection 165(2) for the supply at the particular time if it were calculated at the tax rate for the participating province; and
- D is the extent (expressed as a percentage) to which the investment plan may reasonably be regarded as holding or investing funds for the benefit of persons that are resident in the participating province.

#### **Rebate amount on tax with respect to tangible personal property**

If you are an investment plan or a segregated fund of an insurer (other than a provincial stratified investment plan or a provincial investment plan) and tax is payable under section 212.1 or 218.1 of the ETA or subsection 220.06(1) of the ETA for tangible personal property, use the following formula to determine the amount of the rebate you can claim:

$$E - F$$

where:

- E is the **provincial part** of the HST self-assessed under the applicable section or subsection referred to above; and
- F is the total of all amounts, each of which is determined for a participating province by the following formula:

$$G \times H$$

where:

- G is the **provincial part** of the HST that would have become payable under the applicable section or subsection in respect of property at the particular time if that tax were calculated at the tax rate for the participating province; and
- H is the extent (expressed as a percentage) to which the investment plan may reasonably be regarded as holding or investing funds for the benefit of persons that are resident in the participating province.

#### **Rebate amount on tax with respect to intangible personal property or services**

If you are an investment plan or a segregated fund of an insurer (other than a provincial stratified investment plan or a provincial investment plan) and tax is payable under section 218.1 or subsection 220.08(1) in respect of a supply of intangible personal property or a service on the amount of consideration for that supply, use the following formula to determine the amount of the rebate you can claim:

$$I - J$$

where:

- I is the **provincial part** of the HST self-assessed under the applicable section or subsection referred to above; and
- J is the total of all amounts, each of which is determined for a participating province by the following formula:

$$K \times L$$

where:

- K is the amount of tax that would have become payable under the applicable section or subsection at the particular time if the supply were acquired by the investment plan for consumption, use or supply exclusively in the participating province; and
- L is the extent (expressed as a percentage) to which the investment plan may reasonably be regarded as holding or investing funds for the benefit of persons that are resident in the participating province.

#### **Rebate amount on tax payable under subsection 220.05(1) or 220.07(1) of the ETA**

If you are an investment plan or a segregated fund of an insurer (other than a provincial stratified investment plan or a provincial investment plan), and tax is payable under subsection 220.05(1) or 220.07(1) in respect of bringing tangible personal property into a participating province, use the following formula to calculate your claim:

$$M - N$$

where:

- M is the **provincial part** of the HST self-assessed under the applicable subsection referred to above; and
- N is the total of all amounts, each of which is determined for a participating province by the following formula:

$$O \times P$$

where:

- O is the **provincial part** of the HST that would have become payable under the applicable subsection in respect of the bringing in of the property, if the property were brought into the participating province; and
- P is the extent (expressed as a percentage) to which the investment plan may reasonably be regarded as holding or investing funds for the benefit of persons that are resident in the participating province.

#### **Filing instructions**

For details on how to calculate your total rebate, see "Part C – Rebate claimed" on the next page.

#### **Documents to send us**

You do not have to include receipts or invoices with your application. However, you have to keep these documents in case we ask to see them at a later date.

### Filing deadline

You have to file your rebate application within one year from the day that the tax became payable for the supply.

The investment plan or segregated fund can submit only one rebate application per calendar month.

### Reason code 26 – Election under subsection 261.31(3) between the segregated fund and insurer

The election between the segregated fund and the insurer under subsection 261.31(3) allows the insurer to pay to, or credit in favour of, its segregated fund the amount of the subsection 261.31(2) rebate for tax that became payable, or was paid without having become payable, for supplies made by the insurer to its segregated fund (the relevant amount calculated under **reason code 25**).

In this case, the segregated fund must submit its rebate application to the insurer. Under subsection 234(5), the insurer may make a deduction equal to the amount of the rebate in determining its net tax for the reporting period in which the insurer paid or credited the amount of the rebate to the segregated fund. The insurer must send us the rebate application with the return in which the deduction is claimed.

You must fill out Part G if you are an insurer and want to pay or credit your segregated fund directly. For more information, see “Part G – Registered supplier identification OR insurer election” on page 32.

#### Note

The rebate amount under the election between the insurer and the segregated fund of the insurer under subsection 261.31(3) (**reason code 26**) must be at least **CAN\$25**.

### Joint and several liability

If an insurer pays or credits a rebate to its segregated fund, deducts the amount in determining its net tax, and the insurer knows or ought to know that the segregated fund is not entitled to all or part of the rebate, both the insurer and its segregated fund who received the rebate are liable to pay the amount to us.

### Filing instructions

For details on how to calculate your total rebate, see “Part C – Rebate claimed” on this page.

The amount of the rebate is determined by using the applicable formula from **reason code 25**. The amount of the rebate that is subject to this election must be with respect to supplies made by the insurer to the segregated fund.

#### Note

If the insurer **does not pay or credit** the rebate to you and you meet all the eligibility criteria, you can file for your rebate under **reason code 25**.

### Documents to send us

You do not have to include receipts or invoices with your application. However, you have to keep these documents in case we ask to see them at a later date.

### Filing deadline

The segregated fund has to provide its rebate application to the insurer within one year after the day the tax becomes payable for the supply. The insurer has to complete Part G and send the rebate application with its GST/HST return for the period in which the insurer paid or credited the rebate. The insurer reports the amount of the rebate on **line 107** of its return.

The segregated fund can submit only one rebate application per calendar month.

#### Note

If you, the insurer, have any rebate applications that relate to your GST/HST return that you are filing online, the rebate applications should be sent by mail to the Prince Edward Island Tax Centre.

## Part C – Rebate claimed

Complete Section 1 to calculate the total rebate of GST/HST under **reason codes 1A, 1C, 4, 5, 7, 8, 9, 10, 11, 12, 13, 16, 20, 24, 25, and 26**.

Complete Section 2 to claim the Ontario First Nations point-of-sale relief under **reason code 23** only.

### Section 1 – Rebate calculation

#### Step 1 – Complete Part F of the application

Complete Part F **before** you complete Section 1 of Part C. You will use some of the information in Part F to calculate the amount of your rebate in Section 1 of Part C.

#### Note

Do not complete Part F if you are claiming a rebate under **reason code 9 or 23**.

For information on completing Part F, see “Part F – Details of rebate application” on page 32.

#### Step 2 – Complete Section 1 of Part C of the application

Complete Section 1 of Part C of the rebate application form to report your amounts claimed (total from Part F or Form GST288, Supplement to Forms GST189 and GST498, if applicable).

#### Note

The amount reported in Part C is either the total from Part F or Form GST288, if applicable, or the calculated amount if separate calculation instructions were provided under a particular reason code.

### Reporting the amount of your rebate on your GST/HST return

Answer **yes** to the question in Section 1 of Part C only if you are filing your rebate application with your GST/HST return and are reporting the amount of your rebate on **line 111**. If you are doing this, indicate the reporting period of your GST/HST return on the rebate application.

If you are applying for a rebate under reason code 10, 16, or 26, do **not** report the amount of your rebate on **line 111** of your GST/HST return. For reason code 10, the registered supplier, and for reason code 26, the insurer, who paid or credited the amount of the rebate to you will file your rebate application with their GST/HST return, claiming an adjustment on **line 107**. For reason code 16, you must file your rebate application with the Prince Edward Island Tax Centre.

**Note**

The CRA may place a non-compliance hold on a person's accounts preventing any refunds or credits from being used until the registrant is compliant. This may occur, for example, when annual information returns are outstanding. The CRA will remove the non-compliance hold once the registrant is compliant.

## Section 2 – Ontario First Nations point-of-sale relief

Complete this section to report your total amount claimed for the Ontario First Nations point-of-sale relief credited on your off-reserve supplies of qualifying property and services.

Complete this section for **reason code 23 only**. You can only use **one reason code per rebate application**. If you are entitled to claim different amounts of GST/HST under different reason codes, use a separate rebate application for each reason code.

## Part D – Third party address

Complete Part D **only** if a third party is filing this rebate application on behalf of the claimant and the claimant previously signed and sent us Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates, or is attaching Form GST507 to the rebate application.

Form GST507 allows the third party to either:

- sign and file the rebate application on the claimant's behalf **and** receive the rebate cheque (made payable to the claimant); or
- file the rebate application, signed by the claimant, **and** receive the rebate cheque (made payable to the claimant).

The third party information in Part D of the rebate application must match the information given by the claimant on Form GST507.

Tick the appropriate box in Part D to tell us whether Form GST507 is attached to the rebate application or that it was previously provided to us for this third party.

## Completion of Part D does not authorize a third party to sign or file the rebate application or to receive the rebate cheque, nor to request direct deposit in Part H.

If you are filing a general application for a rebate and you want to authorize a third party to act on your behalf (for example, to sign and file the rebate application for you **and** to receive the rebate cheque(s) made payable to you), complete Form GST507. Send this form to us with the rebate application, unless it was previously sent to us authorizing this third party and the authorization is still in effect when you claim your rebate.

Do **not** complete Part D if you are applying for a rebate under reason code 10, 23, or 26.

**Note**

A claimant may choose to authorize a third party for a specific period and indicate this on Form GST507. If the claimant does this, the period covered by the rebate application **must** fall within the period of authorization indicated by the claimant on Form GST507.

We will keep authorizations on file, both for specific periods and indefinite periods of time. Do not submit the same authorization with every application. However, if any information on Form GST507 changes, the claimant has to send us another authorization form with the new information.

You can also use Form GST507 to cancel a third party authorization.

## Part E – Certification

Sign your rebate application, or a representative you have authorized using Form GST507 can sign your rebate application on your behalf. We may return any unsigned rebate applications we receive. If you are completing Part H – Direct deposit request, Part E must be signed by an owner, partner, corporate director, or officer, and cannot be signed by an authorized representative.

**Note**

If you are filing an application under reason code 10 or 26 because a GST/HST registered supplier or insurer paid or credited you with your rebate, you are still considered to be the legal claimant. Sign Part E of the rebate application. The registered supplier or insurer cannot complete this part.

## Books and records

You must maintain proper documentation to support your rebate claim, including any calculation(s) relating to the **provincial part** of the HST paid or self-assessed, in your files. You must keep adequate books and records, including original invoices for six years from the end of the year to which they relate. You may be asked for them at a later date.

## Part F – Details of rebate application

This part explains “Step 1 – Complete Part F of the application”.

Part F is broken down into five columns. In the first four columns, enter the purchase/invoice date or the date of export, the invoice number or import entry number, the supplier’s name, and a brief description of the purchase. In the fifth column include the amount of the actual GST/HST paid or the calculated amount of GST/HST based on the reason code.

List all purchase details separately in Part F. If you need more space to list all of your purchases in Part F, use Form GST288, Supplement to Forms GST189 and GST498.

### Note

Do not complete Part F if you are claiming a rebate using **reason code 9 or 23**.

Add all the amounts you listed in Part F and on Form GST288, if you used it, under “GST/HST,” and enter the total at the bottom of the column.

## Part G – Registered supplier identification OR insurer election

An authorized official of the registered supplier or insurer has to complete and sign Part G of the rebate application when you request a rebate under reason code 10 or 26.

If you are applying for a rebate under **reason code 10**, by completing Part G, the registered supplier is indicating that it is submitting the rebate request to us and it has paid or credited you with your rebate at the time of your purchase. For details on applying for a rebate under reason code 10, see page 19.

If you are applying for a rebate under **reason code 26**, by completing Part G, the insurer is indicating that it is submitting the rebate request to us and it has paid or credited the amounts to you. For details on applying for a rebate under reason code 26, see page 30.

## Part H – Direct deposit request

Complete Part H or attach a blank cheque with the information encoded on it and "VOID" written across the front to have your refund deposited directly into your bank account. Do **not** complete Part H for reason codes 10, 23, and 26.

### Notes

If you are completing Part H – Direct deposit request, Part E **must** be signed by an owner, a partner of a partnership, a corporate director, a corporate officer, an officer of a non-profit organization, a trustee of an estate, or an individual with delegated authority. An authorized representative **cannot** sign this form unless that representative has delegated authority.

The refund cannot be issued via direct deposit if the authorizing person is not listed under your BN account.

## Online services

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### Handling business taxes online

Use the CRA's online services for businesses throughout the year to:

- make payments to the CRA by setting up pre-authorized debit agreements in My Business Account or by using the My Payment service;
- file a return, view the status of filed returns and amend returns online;
- submit documents to the CRA;
- authorize a representative for online access to your business accounts;
- register for online mail to get mail from the CRA directly in My Business Account;
- change addresses;
- manage direct deposit information;
- file an election;

- view account balance and transactions;
- calculate a future balance;
- transfer payments and immediately view updated balances;
- submit account related enquiries and view answers to common enquiries;
- submit an enquiry about your audit; and
- do much more.

To log in to or register for the CRA's online services, go to:

- My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account), if you are a business owner; or
- Represent a Client at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives), if you are an authorized representative or employee.

For more information, go to [canada.ca/taxes-business-online](https://canada.ca/taxes-business-online).

## For more information

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### What if you need help?

If you need more information after reading this guide, go to [canada.ca/gst-hst](http://canada.ca/gst-hst) or call 1-800-959-5525.

If you have questions about the status or processing of your rebate application, call 1-800-959-5525.

### Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To enrol for direct deposit or to update your banking information, go to [canada.ca/cra-direct-deposit](http://canada.ca/cra-direct-deposit).

### Forms and publications

To get our forms and publications, go to [canada.ca/gst-hst-pub](http://canada.ca/gst-hst-pub).

### Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY call 1-800-665-0354.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. See the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [canada.ca/cra-contact](http://canada.ca/cra-contact).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service-Related Complaint. For more information and how to file a complaint, go to [canada.ca/cra-service-complaints](http://canada.ca/cra-service-complaints).

If the CRA has not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

### Reprisal complaint

If you believe that you have experienced reprisal, fill out Form RC459, Reprisal Complaint.

For more information about reprisal complaints, go to [canada.ca/cra-reprisal-complaints](http://canada.ca/cra-reprisal-complaints).