



GST/HST Return for Imported Taxable Supplies, Qualifying Consideration, and Internal and External Charges

Part 1 Working copy

Use this return to self-assess (report and pay) tax if **you are a non-registrant** for goods and services tax/harmonized sales tax (GST/HST) purposes, and any of the following apply to you:

- situation A, B, C, D, or E, described on page 3, applies to you; or
- you are a financial institution and situation F or G, described on page 3, applies to you.

If you are a GST/HST registrant, use your regular return, for example, Form GST34, *Goods and Services Tax/Harmonized Sales Tax Return for Registrants*.

For more information, see "General information" on page 3 of this form.

This form was created using information based, in part, on proposed amendments to the *Excise Tax Act* (ETA). The publication of this form should not be taken as a statement by the Canada Revenue Agency that such amendments will in fact become law as proposed.

Business number (if applicable)	Calendar Month	Year	Month	Day	to	Year	Month	Day	
R T	From								
						Due date	Year	Month	Day

Tax calculation

Enter the total of the following amounts, whichever applies to you (see page 3):		
• the value of the imported taxable supplies (if situation A, B, C, D, or E applies);		
• the total amounts of qualifying consideration (for financial institutions, if situation F applies); and		
• the total of all internal and external charges (for financial institutions, if situation G applies).	401	
Enter the GST or the federal part of 5% of the HST (for the calculation, see "Line 402" on pages 3 and 4)	402	
Enter the provincial part of 7% of the HST at 12% (for the calculation, see "Line 403" on pages 3 and 4)	i	
Enter the provincial part of 8% of the HST at 13% (for the calculation, see "Line 403" on pages 3 and 4)	ii	
Enter the provincial part of 9% of the HST at 14% (for the calculation, see "Line 403" on pages 3 and 4)	iii	
Enter the provincial part of 10% of the HST at 15% (for the calculation, see "Line 403" on pages 3 and 4)	iv	
Total provincial part of the HST (add lines i, ii, iii, and iv) (for instructions, see "Line 403" on pages 3 and 4)	403	
GST/HST amount owing (add lines 402 and 403)	405	
Enter the total payment you are sending with this return	515	

(Vous pouvez obtenir ce formulaire en français à arc.gc.ca/formulaires ou en composant le 1-800-959-7775.)

GST59 E (17)

▼ Detach and return lower part (Part 2) ▼



GST/HST Return for Imported Taxable Supplies, Qualifying Consideration, and Internal and External Charges

Part 2 Complete this section and the section on page 2.

20 **5**

Business number (if applicable)	Calendar Month	Year	Month	Day	to	Year	Month	Day
R T	From							
Total value of imported taxable supplies and either total amounts of qualifying consideration or the total of internal and external charges						401		
GST or federal part of HST						402		
Provincial part of HST						403		
GST/HST amount owing						405		
Total payment enclosed						515		

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

Name (print)	Signature	Year	Month	Day

How to determine your tax centre

If your tax services office is located in:

Sudbury/Nickel Belt, Toronto Centre, Toronto East,
Toronto West, Toronto North, Barrie, or Hamilton

Any other location

Mail this return to:

Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

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

Note

In Quebec, Revenu Québec administers the GST/HST except for persons that are selected listed financial institutions (SLFIs) for GST/HST or QST purposes or both. You can contact Revenu Québec at **1-800-567-4692**.

▼ Detach and return lower part (Part 2) ▼

Page 2

Identification

Complete this section.

Full legal name			
Trading name (if different from full legal name)			
Mailing address (Unit N° – Street N°, Street name, PO Box, RR)			
City		Province/Territory/State	
Postal or ZIP code	Country		
Contact name	Telephone number	Extension	

Filing instructions

Mail Part 2 of your return to your tax centre. To determine the address of your tax centre, see "How to determine your tax centre" at the beginning of this page.

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

If you pay by cheque, write your business number, if you have one, on your cheque, and make it payable to the Receiver General. Make your payment in Canadian funds. If the tax is \$2 or less, you do not have to make a payment.

We will charge a fee for any dishonoured payment.

Do not staple, clip, tape, or fold your voucher, cheque, or money order.

Do not mail cash.

If your payment is \$50,000 or more, you must make it at your financial institution in Canada with Form RC158, *GST/HST NETFILE/TELEFILE Remittance Voucher*. However, you are still required to mail your return to your tax centre.

Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

General Information

Do you have to self-assess tax using this return?

Non-registrants for GST/HST purposes must use this return to self-assess GST/HST on imported taxable supplies, qualifying consideration, and the total of all internal and external charges (where an election under subsection 217.2(1) of the ETA is in effect) when any of the following situations apply:

Situation A

You are a resident of Canada and acquired a taxable (other than zero-rated) supply made outside Canada of a service (other than a transportation service or a service rendered in connection with criminal, civil or administrative litigation outside Canada on or after the litigation commenced) for use in Canada, or intangible personal property that may be used in Canada, and the supply is not:

- exclusively (defined on page 4) for consumption, use, or supply in commercial activities;
- in respect of real property or tangible personal property situated outside Canada (or exported in certain circumstances); or
- in the case of intangible personal property, in respect of a service to be performed wholly outside Canada.

Situation B

You are a resident of Canada and acquired a taxable (other than zero-rated) supply of tangible personal property from an unregistered non-resident and all of the following apply:

- the property was previously supplied by the non-resident to a GST/HST registrant by way of lease, licence, or similar arrangement;
- the registrant was not dealing at arm's length with the non-resident or the registrant was related to you;
- the property was made available or delivered to the registrant in Canada, and either the registrant was entitled to claim an input tax credit relating to the property, or the registrant did not have to self-assess tax for the property because it was acquired for consumption, use, or supply exclusively in the registrant's commercial activities;
- the property is made available or delivered to you in Canada;
- between the time the property was supplied to the registrant and the time you acquired it, the property was not supplied by the non-resident to any other registrant; and
- you are not acquiring the property exclusively (defined on page 4) for consumption, use or supply in commercial activities.

Situation C

You are a resident of Canada and originally acquired a taxable (other than zero-rated) supply of an imported good by way of lease, licence, or similar arrangement from a registrant (supplier) where:

- you made an agreement with the supplier under subsection 178.8(3) of the ETA to treat the supply as being made in Canada to allow the supplier to claim an input tax credit for the tax payable on the importation of the good;
- the lease was sold or assigned to a new supplier, who is a non-resident and is not registered for the GST/HST;
- the taxable supply by the new supplier is made by lease, licence, or similar arrangement and the supplier does not have to charge you the GST/HST on the supply as it is deemed to be made outside Canada; and
- you are not acquiring the property exclusively (defined on page 4) for consumption, use or supply in commercial activities.

Situation D

You are a resident of Canada and a specified person, and internal use of a support resource or intangible resource occurs. You acquired a deemed supply of a service or intangible personal property that was made outside Canada for use in Canada, but that is not exclusively (defined on page 4) for consumption, use, or supply in commercial activities. For more information, see the definition of specified person and specified business on page 4.

Situation E

You are a non-resident who is a recipient of a taxable supply made in Canada of intangible personal property that is zero-rated only because it is included in section 10 or 10.1 of Part V of Schedule VI to the ETA. However, you do not have to self-assess if:

- you are a consumer (defined on page 4) of the intangible personal property; or
- you acquired the intangible personal property for consumption, use, or supply exclusively in your commercial activities or in activities you engage in exclusively outside Canada that are not part of a business or adventure or concern in the nature of trade in which you are engaged in Canada.

Situation F

You are a qualifying taxpayer (see page 4) that has not made an election under subsection 217.2(1) of the ETA (see Situation G on this page) and you have an amount of qualifying consideration in respect of an outlay made or an expense incurred outside Canada that is greater than zero for a specified year.

For more information, see "How do I complete this return if situation F or G applies?" on page 4.

Situation G

You are a qualifying taxpayer (see page 4) and you made an election under subsection 217.2(1) of the ETA to self-assess on the total of all internal and external charges for a specified year, each of which is greater than zero.

For more information, see "How do I complete this return if situation F or G applies?" on page 4.

Note

If you are a selected listed financial institution, you are generally not required to self-assess the provincial part of the HST. Instead, you generally use the special attribution method (SAM) formula in subsection 225.2(2) of the ETA to determine your provincial tax liability related to participating provinces. For more information see GST/HST Technical Information Bulletin B-095, *The Self-assessment Provisions of Section 218.01 and Subsection 218.1(1.2) for Financial Institutions (Import Rules)*.

How do you complete this return if situation A, B, C, D, or E applies?

Part 1

Enter the information in the boxes on the top part (Part 1) of this return.

Part 1 is your working copy; keep it for your records in case we ask to see it.

Calendar month: Enter the first day and the last day of the calendar month in which the GST/HST becomes payable. The GST/HST becomes payable at the earlier of when the consideration (purchase price) for the supply becomes due or is paid without becoming due. For example, if the GST/HST becomes payable on July 5, 2015, you would enter the calendar month July 1, 2015, to July 31, 2015.

Due date: Your return and payment are due by the last day of the month after the calendar month in which the GST/HST became payable. Penalty and interest will apply if we do not receive your return and payment by the due date. For example, if the GST/HST becomes payable on July 23, 2015, the calendar month you will enter is July 1, 2015, to July 31, 2015. This means that the due date for the return and payment is August 31, 2015.

Note

If you are a financial institution that also has to self-assess on an amount(s) of qualifying consideration or the total of all internal and external charges, you have to enter the total of all amounts for imported taxable supplies, qualifying consideration, and the total of all internal and external charges on each of the following lines. Follow these instructions for reporting imported taxable supplies, then follow the instructions on page 4 for reporting qualifying consideration and the total of all internal and external charges.

Line 401: Enter the value of the imported taxable supplies on which you have to self-assess the GST/HST.

Line 402: Multiply the amount on line 401 by 5%.

Line 403: Use line 403 if you are a resident of a participating province (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island) and you have to self-assess the provincial part of the HST.

The provincial part of the HST is 10% for Nova Scotia, and 8% for Ontario.

The provincial part of the HST for New Brunswick and Newfoundland and Labrador is 8% until June 30, 2016 and 10% as of July 1, 2016. It is proposed that the provincial part of the HST for Prince Edward Island would increase to 10% from 9% as of October 1, 2016.

Generally, you have to self-assess this amount if:

- you acquire an imported taxable supply of a service or intangible personal property for consumption, use, or supply at least 10% in participating provinces; or
- you acquire an imported good in the circumstances described in situation B or C and the good was delivered or made available to you in the same participating province in which you are resident.

If line 403 does not apply to you, enter "0." If line 403 does apply to you, complete the following calculation:

Amount of the value of the imported taxable supply included in line 401 **A** _____

Multiply **A** by the provincial rate of 7%, 8%, 9%, or 10%, whichever is applicable **B** _____

For tangible personal property, multiply **B** by 100%. In any other case, multiply **B** by the percentage of consumption, use, or supply in the participating province **C** _____

Enter amount **C** on line 403 (if you did this calculation for more than one provincial rate and/or for more than one imported taxable supply, enter the corresponding total amounts for each rate on lines i, ii, iii and iv, add up the totals of these calculations and enter the result on line 403).

Line 405: Add lines 402 and 403.

Line 515: Enter the total payment you are sending with this return.

Part 2

Make sure that Part 2 contains the same information as in the corresponding boxes in Part 1. Complete the identification area on page 2, and sign and date the return on page 1. Then detach and send us the lower part (Part 2) along with your payment.

How do you complete this return if situation F or G applies?

Part 1

Complete this return for every specified year in which situation F or G applies. Enter the information in the boxes on the top part (Part 1) of this return. Part 1 is your working copy; keep it for your records with any other information you have used to prepare your return, in case we ask to see them.

Calendar month: Enter the first day and the last day of the calendar month in which the GST/HST becomes payable for the specified year. The GST/HST becomes payable on the following day (whichever applies to you):

- if the specified year is a taxation year under the *Income Tax Act* and you have to file a Canadian income tax return for the specified year, the due date of that return; or
- in any other case, the day that is six months after the end of the specified year.

For example, if the due date for your Canadian income tax return for the 2014 tax year is June 30, 2015, the GST/HST becomes payable for the specified year that is the 2014 taxation year on June 30, 2015. This means that you would enter June 1, 2015, to June 30, 2015, as the calendar month.

Due date: Your return and payment are due by the last day of the month after the calendar month in which the GST/HST became payable. Penalty and interest will apply if we do not receive your return and payment by the due date. For example, if the GST/HST becomes payable on June 30, 2015, the calendar month you will enter is June 1, 2015, to June 30, 2015. This means that the due date for the return and payment is July 31, 2015.

Note

If you also have to self-assess on the value of imported taxable supplies, you have to enter the total of the amounts for imported taxable supplies, and either qualifying consideration or internal and external charges on each of the following lines. Follow these instructions for an amount(s) of qualifying consideration and the total of all internal and external charges, then follow the previous instructions beginning on page 3 for imported taxable supplies.

Line 401: Enter the total of all amounts of qualifying consideration or the total of internal and external charges on which you have to self-assess.

Line 402: Multiply the amount on line 401 by 5%.

Line 403: Use line 403 if you are a resident of a participating province (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island) and you have to self-assess the provincial part of the HST.

You have to self-assess the provincial part of the HST **separately** on each amount of qualifying consideration or the total of all internal and external charges to the extent that the expense or outlay to which the qualifying consideration or the total of all internal and external charges relates is for your Canadian activities in a participating province.

The provincial part of the HST is 10% for Nova Scotia, and 8% for Ontario.

The provincial part of the HST for New Brunswick and Newfoundland and Labrador is 8% until June 30, 2016 and 10% as of July 1, 2016. It is proposed that the provincial part of the HST for Prince Edward Island would increase to 10% from 9% as of October 1, 2016.

If line 403 does not apply to you, enter "0." If line 403 does apply to you, complete the following calculation:

Amount of qualifying consideration, internal or external charge included in line 401 **A** _____

Multiply **A** by the percentage that the outlay or expense to which the qualifying consideration or the total of all internal and external charges relates is for consumption, use, or supply in carrying on, engaging in, or conducting an activity in a participating province **B** _____

Multiply **B** by the provincial rate of 7%, 8%, 9%, or 10%, whichever is applicable **C** _____

Enter amount **C** on line 403 (if you did this calculation for more than one amount of qualifying consideration or the total of all internal and external charges, add up the totals of these calculations and enter the result on line 403).

Note

Special rules apply to stratified investment plans with one or more provincial series and provincial investment plans.

Line 405: Add lines 402 and 403.

Line 515: Enter the total payment you are sending with this return.

Part 2

Make sure that Part 2 contains the same information as in the corresponding boxes in Part 1. Complete the identification area on page 2, and sign and date the return on page 1. Then detach and send us the lower part (Part 2) along with your payment.

Who is a qualifying taxpayer?

A person is a qualifying taxpayer throughout a specified year of the person if:

- a) the person is a financial institution at any time in the specified year; and
- b) the person, at any time in the specified year:
 - (i) is resident of Canada;
 - (ii) has a qualifying establishment in Canada;
 - (iii) where a majority of the persons having beneficial ownership of the person's property in Canada are resident in Canada, carries on, engages in or conducts an activity in Canada; or
 - (iv) is a prescribed person or a person of a prescribed class.

For the purposes of determining if a person is a qualifying taxpayer, a non-resident trust is a prescribed person if the total value of the assets of the trust in which one or more persons resident in Canada have a beneficial interest is:

- a) equal to or greater than \$10,000,000; and
- b) equal to or greater than 10% of the total value of the assets of the trust.

When is a financial institution considered to have a qualifying establishment in Canada?

You are considered to have a qualifying establishment in Canada during a tax year if, at any time in that tax year you have a permanent establishment as defined in subsections 123(1) or 132.1(2) of the ETA.

Definitions

Consumer – refers to a particular individual who acquires or imports property or a service for their own personal consumption, use, or enjoyment or for the personal consumption, use, or enjoyment of another individual at the particular individual's expense. The particular individual does not use the property or services in a commercial activity or to make an exempt supply.

Exclusively – in respect of the consumption, use, or supply of property or a service, generally means:

- for financial institutions, 100%; and
- in any other case, 90% or more.

Financial institution includes:

- a listed financial institution under paragraph 149(1)(a) of the ETA; and
- a person described in paragraphs 149(1)(b) and (c) of the ETA (referred to as a *de minimis* financial institution).

Intangible personal property includes the following:

- contractual rights;
- options;
- rights for goods that are not in possession;
- other rights that are enforceable by the courts; and
- intellectual property (such as patents, trade secrets, trademarks, trade names, and industrial design).

Specified person and specified business – a person (other than a financial institution) is a specified person throughout a taxation year of the person if, at any time in the taxation year, the person carries on a business through a permanent establishment of the person outside Canada and, at any time in the taxation year, carries on a business through a permanent establishment of the person in Canada.

Supply – means the provision of property or a service in any way, including sale, transfer, barter, exchange, licence, rental, lease, gift, and disposition.

What if you need help?

For more information on qualifying consideration, or internal and external charges, see GST/HST Technical Information Bulletin B-095, *The Self-assessment Provisions of Section 218.01 and Subsection 218.1(1.2) for Financial Institutions (Import Rules)*.

For more information about this form, call **1-800-959-8287**.

To get our forms and publications, go to cra.gc.ca/gsthstpub.