



Use this schedule if you are required to collect the First Nations tax and you sell alcoholic beverages, fuel, and/or tobacco products from a location on a reserve. Use it to indicate separately the amounts of GST/HST and FNT that you must report on your GST/HST return. For more information or assistance, see the booklet called First Nations Tax (FNT), or contact your tax services office.

Is this schedule reporting sales from reserve locations that are under the authority of more than one band council? If yes, complete Chart 2 below before completing column B of Chart 1. If no, enter the name of the band council in the adjacent box and complete Chart 1 only. Yes <input type="checkbox"/> No <input type="checkbox"/>	Band Council (enter only if the answer is <b>No.</b> )
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Business Number	Reporting period From: _____ To: _____
Legal name	Trading name (if different than legal name)
Mailing address	City
Province	Postal Code

During the reporting period, did you purchase any listed product (alcoholic beverages, fuel, and/or tobacco products) from a vendor located on a reserve for the purpose of resale? Yes  No

<b>Chart 1</b>			
<b>A</b> GST/HST AMOUNTS		<b>B</b> FNT AMOUNTS	<b>C</b> TOTAL (A+B) Copy these amounts to your GST/HST return.
101	GST/HST sales	FNT sales	Total sales
105	GST/HST collected or collectible	FNT collected or collectible	Total GST/HST and FNT
108	ITCs related to GST/HST	ITCs related to FNT	Total ITCs
109	GST/HST net tax	FNT net tax	Total net tax
110	GST/HST paid by instalments	FNT paid by instalments	Total paid by instalments
111	GST/HST rebates	▶	Total rebates
205	GST/HST due on acquisition of real property	▶	Tax due on acquisition of real property
405	Other tax to be self-assessed	▶	Other tax to be self-assessed
114	GST/HST refund claimed	FNT refund claimed	Total refund claimed
115	GST/HST payment	FNT payment	Total payment

I certify that the information given in this schedule and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the registrant or that I am authorized to sign on behalf of the registrant.

\_\_\_\_\_ Authorized signature

\_\_\_\_\_ Date

<b>Chart 2</b>		<b>b-1</b>	<b>b-2</b>	<b>b-3</b>	<b>b-Total</b>
<b>Band Council</b>					Enter in column B above.
101	FNT sales				
105	FNT collected or collectible				
108	ITCs related to FNT				
109	FNT net tax				
110	FNT paid by instalments				
114	FNT refund claimed				
115	FNT payment				

## COMPLETION INSTRUCTIONS

### Band Council

Enter the name of the band council for the reserve where your business is located. If you collect FNT from reserve locations that are under the authority of more than one band council, enter the band council names on Chart 2 only.

### Business Number

Enter your Business Number used to file your GST/HST return.

### Reporting period

Enter the same reporting period as your GST/HST return.

### Legal name

Enter your full legal name.

### Trading name

Enter your trading name if it is different from your legal name.

### Mailing address

Enter the complete mailing address.

Before completing columns A, B, and C, answer the question about your purchases of listed products for resale. If, at any time during the reporting period, you purchased one of these products from a vendor located on the reserve for resale, tick the "yes" box. Otherwise, tick the "no" box.

### Line-by-line instructions

**Line 101A:** Enter the total GST/HST sales and other revenue (excluding FNT sales) from your books and records. Do not include provincial sales tax, GST, HST, or FNT.

**Line 101B:** Enter the total FNT sales from your books and records. Do not include provincial sales tax, GST, HST, or FNT.

**Line 101C:** Add lines 101A and 101B.

**Line 105A:** Enter the total of all GST and HST amounts that were collected or became collectible in the reporting period and the total amount of GST and HST adjustments to increase net tax (for example, GST/HST obtained from the recovery of a bad debt).

**Line 105B:** Enter the total of all FNT amounts that were collected or became collectible in the reporting period, and the total amount of FNT adjustments to increase net tax (for example, FNT obtained from the recovery of a bad debt).

**Line 105C:** Add lines 105A and 105B.

**Line 108A:** Enter all unclaimed ITCs (GST/HST paid or payable on qualifying expenses) related to the current period, any eligible unclaimed ITCs from a previous period, and the total amount of adjustments to decrease net tax.

**Line 108B:** Enter all unclaimed ITCs (FNT paid or payable on qualifying expenses) related to the current period, any eligible unclaimed ITCs from a previous period, and the total amount of adjustments to decrease net tax.

**Line 108C:** Add lines 108A and 108B.

**Line 109A:** Subtract line 108A from line 105A. If the result is negative, enter a minus sign.

**Line 109B:** Subtract line 108B from line 105B. If the result is negative, enter a minus sign.

**Line 109C:** Subtract line 108C from line 105C. If the result is negative, enter a minus sign.

**Line 110A:** Enter any GST/HST instalment and net tax payments that you have already remitted for the reporting period. If your instalment payments included FNT, subtract the FNT portion.

**Line 110B:** Enter any FNT instalment and net tax payments that you have already remitted for the reporting period. If your instalment payments included GST/HST, subtract the GST/HST portion.

**Line 110C:** Add lines 110A and 110B.

**Line 111A:** Enter the total of specific GST/HST rebates claimed during the period and filed with your GST/HST return. See the instructions for line 111 on the back of your GST/HST return.

**Line 111C:** Copy the amount from line 111A.

**Line 205A:** Enter the total amount of GST/HST due on the acquisition of real property. See the instructions for line 205 on the back of your GST/HST return.

**Line 205C:** Copy the amount from line 205A.

**Line 405A:** Enter the total amount of GST/HST to be self-assessed. See the instructions for line 405 on the back of your GST/HST return.

**Line 405C:** Copy the amount from line 405A.

### Refund or payment

To determine your GST/HST and FNT refunds (line 114) or payments (line 115), subtract the amounts in each column on lines 110 and 111 from total net tax at line 109. Add any amounts at lines 205 and 405. If the result of this calculation is a negative amount, you have a refund. Enter this amount in the appropriate column at line 114. If the result is a positive amount, enter it at line 115 in the appropriate column.

**Line 114A:** Enter the total GST/HST refund you are claiming for the reporting period, based on the results of the refund or payment calculation explained above.

**Line 114B:** Enter the total FNT refund you are claiming for the reporting period, based on the results of the refund or payment calculation explained above.

**Line 114C:** Enter the total refund you are claiming for the reporting period, based on the results of the refund or payment calculation explained above.

**Line 115A:** Enter the total payment you must make for GST/HST for the reporting period, based on the results of the refund or payment calculation explained above.

**Line 115B:** Enter the total payment you must make for FNT for the reporting period, based on the results of the refund or payment calculation explained above.

**Line 115C:** Enter your total payment required for the reporting period, based on the results of the refund or payment calculation explained above.

### Chart 2

If you sell listed products from reserve locations that are under the authority of more than one band council, you will have to report each FNT collected or collectible separately. Use a separate column to report information from reserve locations under the authority of one band council. Enter the band council name and only the FNT belonging to that band council in column b-1, b-2, or b-3. Follow the completion instructions for column B above. Add columns b-1, b-2 and b-3 and enter the total in column b-Total. Copy the amounts from column b-Total to the same line numbers in column B of Chart 1.