



Canada Revenue Agency  
Agence du revenu du Canada

# **GST/HST Public Service Bodies' Rebate**

Includes Form GST66

## Before you start

### What's new

Effective July 1, 2006, under proposed legislation, the GST rate will be reduced from 7% to 6%, and the HST rate from 15% to 14%. This guide contains this proposed change to the law, which was current at the time of publication.

Certain charities, public institutions, and qualifying non-profit organizations can now claim a rebate of 83% of the GST and federal part of HST for expenses incurred to provide certain health care services. The 83% rebate may also be available to such an organization if it operates a facility in which these health care services are provided. Visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca) for details on making a claim.

### Is this guide for you?

This guide gives general information about how to calculate your GST/HST public service bodies' (PSB) rebate or GST Self-government refund and describes the different methods to use. It also explains how to complete your application. For explanations of the activity types that qualify for a PSB rebate, see page 7.

### Internet

You can find information on the GST/HST as well as many of our publications and forms at [www.cra.gc.ca](http://www.cra.gc.ca).

### How to contact us

If you need more information after reading this guide, call us at 1-800-959-5525.

### Forms and publications

One copy of Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, is included at the end of this guide.

You can order our forms and publications at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling us at 1-800-959-2221.

### Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, you can call our bilingual enquiry service at 1-800-665-0354 during regular hours of service.

### Direct deposit

If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can complete and send us Form GST469, *Direct Deposit Request*. This is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates.

### GST/HST and Quebec

In Quebec, Revenu Québec administers the GST/HST. If you have business operations in Quebec, you can contact Revenu Québec at 1-800-567-4692.

Visually impaired persons can get our publications in braille, large print, or etext (computer diskette), or on audio cassette by visiting our Web site at [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or by calling 1-800-959-2221 weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

This guide uses plain language to explain the most common tax situations. If you need more help after you read this guide, call our Business Enquiries line at 1-800-959-5525.

La version française de cette publication est intitulée *Remboursement de la TPS/TVH pour les organismes de services publics*.

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## Terms we use in this guide

**Commercial activity** means any business or adventure or concern in the nature of trade carried on by certain persons, but does not include the making of exempt supplies. It includes a supply of real property by any person, other than an exempt supply, and anything done in the course of making the supply or in connection with the supply.

A commercial activity does not include 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 of the members are individuals.

**Exempt supplies** are supplies of goods and services that are not subject to GST/HST. You cannot claim input tax credits for the GST/HST paid on expenses related to such supplies. However, as a public service body, you may be eligible to claim a full or partial GST/HST rebate for tax paid or owed on these expenses.

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

**Participating province** means the province of Nova Scotia, New Brunswick, or Newfoundland and Labrador.

**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.

**Public institution** means a registered charity for income tax purposes that is also a school authority, a public college, a university, a hospital authority, or a local authority determined to be a municipality.

**Public service body (PSB)** means a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college, or a university. For details on these terms, see "Explanation of activity types" on page 7.

**Qualifying non-profit organization (qualifying NPO)** is an NPO whose percentage of government funding is at least 40% of its total revenue. For information on qualifying NPOs, see page 9. To calculate the percentage of government funding, see page 13.

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

**Selected public service body (selected PSB)** means:

- a school authority, university, or public college that is established and operated other than for profit;
- a hospital authority; or
- a municipality.

**Self-government refund**, in this guide, refers to a refund available to a First Nation that has entered into an agreement with the Government of Canada that provides for a refund of GST for goods and services that are acquired for self-government activities. The terms and conditions

that apply to the refund of GST are included in each agreement. For example, the Nisga'a Nation and certain Yukon First Nations have entered into such agreements.

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

**Zero-rated supplies** are supplies of goods and services that are taxable at the rate of 0%.

## What is GST/HST?

**G**ST is a tax that applies on most supplies made in Canada. The three participating provinces (Nova Scotia, New Brunswick, and Newfoundland and Labrador) harmonized their provincial sales tax with the GST to create the harmonized sales tax (HST). HST applies to the same base of goods and services as the GST.

Proposed changes to the GST/HST rates came into effect on July 1, 2006. This proposed change to the law was current at the time of printing.

**Before July 2006:**

|     |  |
|-----|--|
| GST | 7%   |
| HST | 15% (7% federal part and 8% provincial part) |

**On or after July 1, 2006:**

|     |  |
|-----|--|
| GST | 6%   |
| HST | 14% (6% federal part and 8% provincial part) |

GST/HST registrants who make taxable supplies (other than zero-rated supplies) in the three participating provinces collect tax at the HST rate. They collect tax at the GST rate on taxable supplies of goods and services they make in the rest of Canada (other than zero-rated supplies). For more information, see our guide RC4022, *General Information for GST/HST Registrants*.

## The Business Number

**T**he Business Number, or BN, is a numbering system that simplifies and streamlines the way businesses deal with the Canadian government. A BN consists of two parts:

- nine digits to identify the organization; and
- an extension of two letters and four digits to identify the type of account(s) the organization may have.

For example, your BN could be: 12345 6789 RT0001

We assign a BN with an "RT" extension to each GST/HST registrant as well as to each non-registrant organization that is eligible to claim rebates. Branches and divisions authorized to file separate GST/HST returns and rebates also receive a BN: the first nine digits will be the same as those of the head office, but the extension will vary. This will identify the organization as a branch. The BN is shown on all your personalized GST/HST forms and returns, and any correspondence we send you.

## GST/HST public service bodies' rebate

This guide contains general information on this rebate as well as instructions for completing Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, that you will use for your first application. For your future applications, we will send you Form GST284 (a personalized version of Form GST66).

The guide also contains general information about Form GST523, *Non-Profit Organizations – Government Funding*.

Use the application form to claim a rebate for a percentage of the GST, and federal part of HST, that you paid or owe on goods and services you purchased for use in your organization's activities. You also use the form to claim a rebate for a percentage of the provincial part of HST if you are:

- a charity resident in a participating province that is not a selected PSB;
- a qualifying NPO resident in a participating province that is not a selected PSB;
- a hospital authority, school authority, university, public college, or a municipality resident in Nova Scotia; or
- a municipality resident in New Brunswick.

In addition, a selected PSB resident in Newfoundland and Labrador that is a charity, public institution, or qualifying NPO is entitled to a partial rebate for the provincial part of HST for activities it has engaged in other than in the course of fulfilling its responsibilities as a selected PSB.

The application form can also be used by certain groups (referred to as specified persons) to claim a rebate for the GST (or federal part of HST) paid on books. Charities and public institutions that qualify for a rebate for exported goods and services can also use this form. See page 9 for details on these types of claims.

If you have a self-government agreement that allows you a refund of GST on goods and services acquired for self-government activities, you may use the form included in this guide to claim the refund of GST.

The two-page application is divided into Parts A, B, C, D, and E. We give instructions in this guide to help you complete each line of the application. You can file an application for a rebate after the first day in the year you become a charity, qualifying NPO, or selected PSB. Any GST/HST paid or owed on purchases made during your fiscal year qualify for the rebate as long as you meet the eligibility requirements (becoming a registered charity under the *Income Tax Act* or meeting the 40% funding requirement for a qualifying NPO) on the last day of the fiscal year.

## Eligible purchases and expenses

Only GST/HST paid or owed on eligible purchases and expenses qualifies for the PSB rebate. Purchases and expenses that may be eligible for the rebate include:

- general operating expenses, such as rent, utilities, and administration expenses, for which you **cannot** claim ITCs;
- most allowances and reimbursements you pay to employees involved in your exempt activities;
- goods and services used, consumed, or supplied in your exempt activities; and
- capital property. However, you cannot claim the rebate when you change the use of capital property from primarily commercial activities to primarily exempt activities, since the rebate is considered in calculating the basic tax content.

## Non-eligible purchases and expenses

The following purchases and expenses are **not** eligible for the PSB rebate:

- memberships in a dining, recreational, or sporting club;
- tobacco products and alcoholic beverages you supply and for which you are not required to collect GST/HST (except when the alcohol or tobacco is included in the price of a meal);
- goods and services you buy to provide long-term residential accommodation (one month or more), **unless** more than 10% of the accommodation is restricted to seniors, youths, students, or individuals with a disability or with limited financial resources who qualify for occupancy or reduced rents under a means or income test;
- goods and services used primarily (more than 50%) for the supply of a parking space made available to residential tenants **unless** more than 10% of the accommodation is restricted to seniors, youths, students, or individuals with a disability or limited financial resources who qualify for occupancy or reduced rents under a means or income test;
- property and services acquired primarily for making a supply of real property to another person for use by that person in leasing residential property on an exempt basis (including incidental parking), **unless** that other person is a PSB and more than 10% of the residential property is restricted to seniors, youths, students, individuals with a disability, or individuals with limited financial resources who qualify for occupancy or reduced rents under a means or income test; and
- goods and services you buy to sell or give to an officer, employee, or to another person related to that individual, if the value of the benefit would be taxable for income tax purposes.

These are examples only. Depending on your type of activity, rules may be different. If you need clarification on whether or not a purchase or expense qualifies for the rebate, contact us.

### Example

A qualifying NPO owns an apartment building and rents 30% of the apartments to individuals with a disability, on a long-term basis. The NPO can apply for a PSB rebate for part of the GST/HST paid or owed on all expenses incurred to maintain the apartment building. The NPO qualifies for the rebate because more than 10% of the apartment building is housing restricted to individuals with a disability.

## General information about the application

To file your first rebate application, use Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, which is included in this guide.

After we process your first rebate application, we will send you Form GST284, which is a personalized version of Form GST66, for your next application. Keep this guide to help you complete future rebate applications.

### GST/HST registrants

If you are a GST/HST registrant, you can send your rebate application with your GST/HST return. You must do this if you choose to use the rebate to reduce a balance owing on your return.

If you have branches or divisions that file their own GST/HST returns, these branches or divisions **must** also file separate rebate applications. To obtain authorization for a branch or division to file its own GST/HST returns and rebate applications, that branch or division must be separately identified by its location or the nature of its activities, and must have separate books and records maintained for it. The head office must apply for this by calling us or by sending us a completed Form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions*.

If a branch or division is not authorized to file separate GST/HST returns and rebate applications, include its claim for rebates on the head office or parent application.

Print your Business Number (BN) in the space provided on all your rebate applications, and include it on all your correspondence with us.

### GST/HST non-registrants

If you are not a GST/HST registrant, you can complete a rebate application for the first six months of your fiscal year and another for the last six months of your fiscal year. Mail your completed rebate application to the address on the front of the form. File only one rebate application for your whole organization. However, if you have branches or divisions, you can apply to have the branches or divisions file separate rebate applications. To do so, each branch or division has to be separately identified by its location or the nature of its activities, and must have separate books and records maintained for it. Your head office must apply for this by calling us or by sending us a completed

Form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions*.

We will assign a separate BN to each branch or division that we approve. We will then inform the head office or parent organization of these numbers and the date when the branches or divisions can begin filing their separate rebate applications. Branches or divisions have to use their BN on all their rebate applications and correspondence. The parent or head office should include the rebates for any branches or divisions that are not authorized to file separate rebate claims.

### Filing deadline

**If you are a GST/HST registrant**, you have four years from the due date of your GST/HST return for the claim period in which you incurred the expense to file a rebate application.

**If you are not a GST/HST registrant**, you have four years from the last day of the fiscal half-year in which you incurred the expense to file a rebate application.

#### Note

An exception to this four-year limitation is when the supplier is assessed for tax that was not collected from you during the period, and you then pay the tax after the four-year limitation. If this situation applies to you, you can complete a separate rebate application to cover that claim period. For more information, contact us.

### Required documents

Do not send any documents with your application. However, you have to keep adequate books and records, including original invoices, for six years from the end of the year they relate to. You have to make these books and records available to us if we ask to see them.

## Completing your application

All claimants must complete Parts A, B, D, and E of the application.

If you are a GST/HST registrant and want to apply the rebate to a balance owing on your return, also complete Part C, and file your application together with your return.

Incomplete or incorrect information may cause a delay in processing your application. **We will return all unsigned applications for a signature before we process them.**

If you are a non-profit organization, you have to complete and file Form GST523, *Non-Profit Organizations – Government Funding*, on an annual basis. Do not send us your annual reports or financial statements.

### Part A – Identification

#### Business Number (BN)

Print your BN with an “RT” extension in the space provided on all your applications. Also print it on all your correspondence with us.

If you do not have a BN, we will assign one to you with your first application. If you do not know whether you have a BN, contact us.

## Name and address

Enter the complete legal name (and any trading name) and the mailing address of your organization. Enter your business address if it differs from the mailing address. We will send all correspondence and cheques to your mailing address.

## Contact person

Enter the name, title, and telephone number of the person in your organization who we can contact for more information about your application.

## Taxation Charity Registration Number

Enter the Taxation Charity Registration Number assigned to you as a charity under the *Income Tax Act*. This number is a BN with an extension that starts with the letters "RR."

## Fiscal year-end

Enter your fiscal year-end only if your organization is **not** a GST/HST registrant.

## Future applications

For every future application after we receive your first, we will send you a personalized application form (GST284), which will have most of the Part A information preprinted. You will only need to enter the Taxation Charity Registration Number and your fiscal year-end, if applicable. However, you should review the preprinted information to be sure it is accurate. To tell us about changes, use the notification of change area on the envelope in which we send your application.

## Part B – Claim period

### GST/HST registrants

Enter the claim period of your application. Your claim period is the same as your reporting period for GST/HST. You file your applications with the same frequency as your GST/HST returns (that is, monthly, quarterly, or annually). Generally, you can claim a rebate up to four years after the due date of your return.

### Non-registrants

Enter the claim period of your application. Your claim period will be either the first and second fiscal quarters, or the third and fourth fiscal quarters, of your fiscal year. You cannot claim a rebate more than twice a year. Generally, you can claim a rebate up to four years after the last day of the claim period in which the GST/HST was paid or became payable.

## Part C – Offset on GST/HST return

**Part C applies only to GST/HST registrants.** Check box "Yes" or "No" to indicate whether or not you want to include the total rebate from line 409 of this application on line 111 of your GST/HST return. When you transfer the line 409 amount from your application to line 111 of your

GST/HST return, you use your rebate to reduce any amount you owe on your return, or to increase any refund. Enter the period end date of that return in the space provided on the application. Send us your application **with** your GST/HST return.

To avoid being charged penalty and interest on any balance owing, make sure we receive your return, rebate application, and any remittance by the due date.

## Part D – Certification

An authorized person from your organization has to date and sign every application and provide a telephone number. We cannot process unsigned applications and we will return them for a signature.

## Part E – Details of claim

### Explanation of activity types

Only the organizations that meet the conditions listed below are eligible to claim a PSB rebate or a GST self-government refund. To determine the rebate factor that applies to you, see the definition of each activity type. If your organization performs more than one type of activity, see "Special rules for claimants with multiple activity types" on page 14 to determine how to calculate your rebate.

### Municipality

Municipality means an incorporated city, town, village, metropolitan authority, township, district, county, or rural municipality or other incorporated municipal body, however designated. Examples of other incorporated municipal bodies include incorporated communities in Newfoundland and Labrador, incorporated northern hamlets, and incorporated northern settlements in Saskatchewan.

### Determined municipality

A municipality also includes other local authorities that we determine to be municipalities for all GST/HST purposes. For example, a paramunicipal organization, such as a public library, that is a separate entity, can ask to be determined to be a municipality.

### Designated municipality

We may also designate an organization to be a municipality for certain municipal services that it supplies. This means that the organization is considered to be a municipality for GST/HST purposes, **but only for those activities for which it was designated**. The designation does not apply to the organization as a whole.

The municipal designation has two main effects, as follows:

- the designation allows the organization to apply for a rebate of the GST or federal part of HST using the municipality rebate rate, but only for the tax paid or owed on purchases used in the course of supplying the exempt municipal services for which the organization was designated.
- the organization's supplies of the services for which it was designated are exempt from GST/HST.

For example, we may designate an organization that is **not** a municipality to be a municipality if it installs, repairs, and maintains a water distribution system that it operates. Once designated, the organization's supplies of those services are exempt from GST/HST. It can also claim a PSB rebate at the municipality rate for the GST or federal part of HST it pays or owes on purchases used to provide those services.

The rebate factor for municipal activities is 100% of the GST, or the federal part of HST, that became payable on or after February 1, 2004. However, you must use the rebate factor of 57.14% to calculate the rebate for an amount of tax that:

- became payable before February 1, 2004;
- is deemed to have been paid or collected before February 1, 2004;
- had to be added to your net tax because, before February 1, 2004, a branch or division became a small supplier division; or
- had to be added to your net tax because, before February 1, 2004, you stopped being a registrant.

#### Note

The four-year time limit to claim a rebate still applies.

Municipalities in New Brunswick and Nova Scotia also qualify for a 57.14% rebate on the provincial part of HST.

Claim the rebate on line 300 of Part E of the application.

For more information about municipalities, see our guide RC4049, *GST/HST Information for Municipalities*.

### University

University means a recognized degree-granting institution or an organization that operates a college affiliated with, or a research body of, such an institution. **To qualify for this rebate, the university must be established and operated on a non-profit basis.**

The rebate factor for university activities is 67% of the GST, or the federal part of HST, paid or payable. Universities in Nova Scotia also qualify for a 67% rebate on the provincial part of HST. You claim this rebate on line 301 of Part E of the application.

### School authority

School authority means an organization that operates an elementary or secondary school in which it provides instruction that meets the standards of educational instruction of the province in which it is operated. **To qualify for this rebate, the school authority must be established and operated on a non-profit basis.**

The rebate factor for school authority activities is 68% of the GST, or the federal part of HST, paid or payable. School authorities in Nova Scotia also qualify for a 68% rebate of the provincial part of HST. You claim this rebate on line 302 of Part E of the application.

### Public college

Public college means an organization that operates a post-secondary college or post-secondary technical institute that:

- receives funds from a government or a municipality to help the organization in the ongoing provision of educational services to the general public; and
- is dedicated primarily to providing programs of instruction in one or more fields of vocational, technical, or general education.

**To qualify for this rebate, the public college must be established and operated on a non-profit basis.**

The rebate factor for public college activities is 67% of the GST, or the federal part of HST, paid or payable. Public colleges in Nova Scotia also qualify for a 67% rebate of the provincial part of HST. You claim this rebate on line 303 of Part E of the application.

### Hospital authority

Hospital authority means an organization that operates a public hospital and that we have designated to be a hospital authority for GST/HST purposes. An organization that is designated to be a hospital authority is entitled to the rebate for the GST/HST paid or payable on its purchases **to the extent that they are acquired for use in its activities of operating a public hospital.** For more information on the designation of hospital authorities, see GST/HST Memoranda Series, Chapter 25.2, *Designation of Hospital Authorities*.

The rebate factor for hospital authority activities is 83% of the GST, or the federal part of HST, paid or payable. Hospital authorities in Nova Scotia also qualify for an 83% rebate of the provincial part of HST. You claim this rebate on line 304 of Part E of the application.

#### Note

Certain charities, public institutions, and qualifying non-profit organizations can now also claim a rebate of 83% of the GST and federal part of HST for expenses incurred to provide certain health care services. The 83% rebate may also be available to such an organization if it operates a facility in which these health care services are provided. See our Web site to find out how to make a claim.

### Charity

Charity means a registered charity or registered Canadian amateur athletic association for income tax purposes, but does not include a public institution (see the definition on page 4).

For the PSB rebate, a charity also includes a non-profit organization that operates, other than for profit, a health-care facility for the purpose of providing residents of the facility with nursing and personal care, assistance with the activities of daily living, and meals and accommodation. This is restricted to facilities where residents have limited physical or mental capacity for self-supervision and self-care.



The rebate factor for charity activities is 50% of the GST, or the federal part of HST, paid or payable. Charities residing in a participating province that are **not** selected public service bodies (see the definition on page 4) also qualify for a 50% rebate of the provincial part of HST. You claim this rebate on line 305 of Part E of the application.

If you are a **charity and a GST/HST registrant**, you have to use the net tax calculation for charities unless you are eligible to elect not to use it, in which case you must file an application with us. For more information, see our guide RC4082, *GST/HST Information for Charities*.

If you are using the net tax calculation method for charities, your rebate entitlements are not affected and you still claim your rebate in the usual way. That is, you claim a rebate for the GST or federal part of HST you paid or owe on all your purchases made during the claim period, for which you cannot claim input tax credits (ITCs). You claim a rebate for the provincial part of HST only if you qualify (see the section “GST/HST public service bodies’ rebate” on page 5). When using this method, you are generally entitled to ITCs for purchases of, and improvements to, capital property and real property used primarily in commercial activities.

If you are a charity that is also a hospital authority, school authority, university, public college, or municipality, see the section called “Special rules for claimants with multiple activity types” on page 14.

### **Qualifying non-profit organization**

Non-profit organization (NPO) means a person organized and operated solely not for profit. A non-profit organization cannot be an individual, estate, trust, charity, municipality, public institution (see the definition on page 4), or a government. A proprietor, member, or shareholder of the organization cannot receive or benefit from any of the income unless they are a club, society, or association who promotes amateur athletics in Canada.

Your organization will be eligible for a rebate if you are a **qualifying NPO**. To be considered a qualifying NPO, at any time in a fiscal year, the percentage of government funding for the fiscal year must be at least 40% of your total revenue. See “Claiming a rebate as a qualifying non-profit organization (NPO)” on page 12 to find out how to calculate the percentage of government funding. If you are a qualifying NPO, you have to complete and file Form GST523, *Non-Profit Organization – Government Funding*.

The rebate factor for qualifying NPO activities is 50% of the GST, or the federal part of HST, that is paid or payable. An NPO that is resident in a participating province and **is not** a selected public service body (PSB) (see the definition on page 4), also qualifies for a 50% rebate of the provincial part of HST. You claim this rebate on line 306 of Part E of the application. However, an NPO that is resident in a participating province and is a selected PSB is not entitled to a rebate for the provincial part of HST.

If you are a qualifying NPO that is also a hospital authority, school authority, university, public college, or municipality, see the section called “Special rules for claimants with multiple activity types” on page 14.

### **Books**

**Specified persons** can claim a rebate for the GST and federal part of HST paid on printed books, audio recordings of printed books, and printed versions of religious scriptures purchased **other than for resale**. For this rebate, **printed book** does not include certain items such as the following:

- newspapers;
- magazines and periodicals that are not purchased by subscription or that have more than 5% of their printed space devoted to advertising;
- books designed primarily for writing or drawing on;
- brochures or pamphlets;
- agendas and calendars;
- directories; and
- rate books (for example, insurance rate books).

**Specified persons** are municipalities, universities, public colleges, and school authorities, as well as charities, public institutions (see the definition on page 4), and qualifying NPOs that operate a public lending library. Public colleges, school authorities, and universities do not have to be established and operated on a non-profit basis to be eligible to claim the rebate for printed books.

In addition, charities and qualifying NPOs whose primary purpose is the promotion of literacy will qualify as specified persons if they are prescribed by the Minister of Finance. To get prescribed, send us your request and include the name of the organization, its governing documents as well as a statement of its purposes and activities. Our recommendation will be passed on to the Department of Finance Canada, who will make the final determination. For more information, see GST/HST Memoranda series Chapter 13.4, *Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures*.

The rebate factor for a specified person is 100% of the GST, or the federal part of HST, that is paid or payable on printed books, audio recordings of printed books, and printed versions of religious scriptures that you bought or imported, but not to resell. You claim this rebate on line 307 of Part E of the application.

#### **Note**

There is a point-of-sale rebate in the participating provinces for the provincial part of HST on printed books. Therefore, you can only apply for a rebate of the federal part of HST on this application.

### **Goods and services exported by a registered charity or a public institution**

If you are a registered charity or a public institution, you can claim a rebate for the GST/HST paid on goods or services that you exported outside Canada. To be eligible for the rebate, you must have paid GST/HST and have exported the goods or services.

The rebate factor for exported goods and services is 100% of the GST/HST paid. You claim this rebate on line 308 of Part E of the application. If you are a resident of a

participating province, claim the federal part and provincial part of HST separately in the appropriate columns.

If you export goods or services for which you previously claimed a PSB rebate at another line, you may still be eligible for a rebate on the amount that did not qualify. After the goods or services have been exported, the difference between the total GST/HST paid and the amount previously claimed as a PSB rebate should be claimed on line 308. The four-year time limit to claim a rebate, as explained on page 6, still applies in this situation.

### Self-government refund

If you are a First Nation that has an agreement that provides for a refund of GST for goods and services acquired for self-government activities, you may be eligible to claim a refund of 100% of the GST paid on goods and services. See your agreement to identify the conditions under which you may claim the refund. You claim this refund on line 309 of Part E of the application. The time limit for claiming the self-government refund is stated in your agreement.

#### Note

If you are claiming rebates on lines 307 and 308 or a refund on line 309 of Part E, do not include these amounts on any other line of Part E.

### Calculating your rebate

After determining which rebate factor applies to you, total the GST/HST you paid or owe to identify the amount eligible for each rebate. The rebate is available only on the GST/HST that you pay or owe, **not** to the full cost of the goods or services.

#### Note

You do not pay GST/HST on zero-rated or exempt goods and services, such as hospital beds, meals provided to hospital patients, or admissions to certain fund-raising events of charities.

Certain purchases are not eligible for the public service bodies' rebate. A summary of eligible and ineligible expenses can be found on page 5.

GST/HST may be included in the purchase price. If so, make sure that GST/HST was charged and calculate the GST/HST included in the purchase price by using one of the following calculations, depending on whether you were charged GST or HST.

#### Where GST is paid

Calculate the amount of GST charged as follows:

##### If you were charged 6% GST:

purchase price (GST included)  $\times$  6/106 = GST charged

##### If you were charged 7% GST:

purchase price (GST included)  $\times$  7/107 = GST charged

#### Note

Vendors have to charge GST on the price of an item before they charge provincial retail sales tax.

#### Where HST is paid

If you buy goods or services in a participating province (Nova Scotia, New Brunswick, or Newfoundland and

Labrador), you pay HST. Before you calculate your eligible amount, you have to separate the federal part (6% or 7%) and the provincial part (8%) as follows:

##### If you were charged 14% HST:

purchase price (HST included)  $\times$  6/114 = federal part of HST

purchase price (HST included)  $\times$  8/114 = provincial part of HST

##### If you were charged 15% HST:

purchase price (HST included)  $\times$  7/115 = federal part of HST

purchase price (HST included)  $\times$  8/115 = provincial part of HST

When HST is shown separately from the purchase price, use the following calculations to determine the federal and provincial parts:

##### If you were charged 14% HST:

HST  $\times$  6/14 = federal part of HST

HST  $\times$  8/14 = provincial part of HST

##### If you were charged 15% HST:

HST  $\times$  7/15 = federal part of HST

HST  $\times$  8/15 = provincial part of HST

Only certain groups are eligible for a rebate of the provincial part of HST, as explained earlier in this guide. A rebate is available where the PSB is a resident in one of the participating provinces.

### GST/HST registrants

If you **do not use** the special quick method of accounting for PSBs, the amount eligible for a PSB rebate is the GST, or the federal part of the HST, that you paid or owe on goods and services you bought during the claim period, less the following:

- any input tax credits (ITCs) to which you are entitled or have already claimed;
- any other refund or rebate to which you are entitled; and
- any credit notes issued to you.

The amount eligible for a rebate is referred to as the **non-creditable tax charged**.

#### Note

Charities are generally not permitted to use the special quick method of accounting for PSBs. Information on the net tax calculation method which is available to charities can be found in our guide RC4082, *GST/HST Information for Charities*.

If you **use** the special quick method of accounting for PSBs to determine your net tax, you are eligible for a rebate equal to the GST/HST you paid or owe on goods and services you bought during the claim period for which you cannot claim ITCs. For example, you could claim ITCs on purchases of capital property with a fair market value of \$10,000 or more, as well as purchases of, and improvements to, real property. Then you apply for a rebate of the GST/HST you paid or owe on other purchases (no separation is required for purchases related to commercial and exempt activities).

Regardless of the calculation method you are using, multiply the non-creditable tax charged by your rebate factor. Enter the result on the appropriate line (lines 300 to 306) of Part E of the application.

For more information on the special quick method of accounting for PSBs, see our guide RC4247 *The Special Quick Method of Accounting for Public Service Bodies*.

## Non-registrants

If you are **not a GST/HST registrant** and you qualify for a rebate, the amount eligible for a rebate is the GST or federal part of HST you paid or owe on goods and services you bought during the claim period. Multiply the amount of GST or federal part of HST you determine as eligible for a rebate by your rebate factor. Enter the result on the appropriate line (lines 300 to 306) of Part E of the application.

## You are a resident of a participating province

You may be eligible for a partial rebate of the provincial part of HST if you are a **resident** of a participating province and you are:

- a charity or a qualifying non-profit organization (NPO) that is not a selected PSB (see the definition on page 4);
- a hospital authority, school authority, university, public college, or a municipality in Nova Scotia; or
- a municipality in New Brunswick.

In addition, if you are a selected PSB resident in Newfoundland and Labrador, and are a charity, public institution, or qualifying NPO, you may be eligible for a partial rebate of the provincial part of HST for activities engaged in other than in the course of fulfilling your responsibilities as a selected PSB. Enter this amount on the appropriate line (line 305 or 306).

If you need help in determining the place of residence of your organization, contact us.

Calculate the federal part and the provincial part of HST. Except for a municipality, use the same rebate factor for the federal part and any provincial part of HST available for a rebate. If there is no rebate available for the provincial part of a particular activity, the box in Part E will be blacked out on the application.

### Example

A municipality in New Brunswick is registered for GST/HST. It buys goods and services, for use in its taxable and exempt activities, during the claim period of October 1, 2006, to December 31, 2006. The municipality paid 14% HST on all of its taxable purchases and claimed the following ITCs:

|                                |              |
|--------------------------------|--------------|
| Total HST paid in claim period | \$5,000      |
| ITCs claimed                   | <u>2,100</u> |
| Non-creditable tax charged     | \$2,900      |

Calculate the municipality's rebate as follows.

Determine the federal part of HST of the non-creditable tax charged:

$$\$2,900 \times 6/14 = \$1,242.86$$

The federal rebate factor is 100%:

$$\$1,242.86 \times 100\% = \$1,242.86$$

The municipality enters \$1,242.86 on line 300 in the "Federal" column of Part E of the application.

Determine the provincial part of HST of the non-creditable tax charged:

$$\$2,900 \times 8/14 = \$1,657.14$$

The provincial rebate factor is 57.14%:

$$\$1,657.14 \times 57.14\% = \$946.89$$

The municipality enters \$946.89 on line 300 in the "New Brunswick" column of Part E of the application.

The total rebate claim on line 409 in Part E will therefore be \$2,189.75 (\$1,242.86 + \$946.89).

## You are not a resident of a participating province, but you buy goods and services in a participating province

As a resident of a non-participating province, you are eligible for a rebate of the **federal** part of HST paid or owed on purchases made in participating provinces. You will continue to be eligible for a rebate of the GST paid or owed on purchases made in non-participating provinces.

Since you are not a resident of a participating province, you are **not** eligible for a public service bodies' rebate of the provincial part of HST. However, if you bought **goods** in a participating province for consumption, use, or supply exclusively outside a participating province, you may be eligible to claim a rebate for the provincial part of HST paid by using Form GST495, *Rebate Application for Provincial Part of Harmonized Sales Tax (HST)*. You must have paid the appropriate provincial sales tax in the province of use (a non-participating province), before claiming a rebate of the provincial part of HST. If you bought **services** in a participating province, to the extent they are for use outside the participating provinces, you may be eligible to claim a rebate for the provincial part of HST paid by using Form GST189, *General Application for Rebate of GST/HST*.

For more information, see Technical Information Bulletin B-080, *Rebates of HST on Supplies Made from the Participating Provinces*.

### Example

A charity, resident in Prince Edward Island (P.E.I.), is registered for GST/HST. It buys goods and services in Nova Scotia (a participating province) and in P.E.I. to use in its taxable and exempt activities. All purchases in P.E.I. were subject to 6% GST. All purchases in Nova Scotia were subject to 14% HST.

During a particular claim period, the charity paid GST and HST, and claimed ITCs as follows:

|                            |  |
|----------------------------|--|
| GST/HST paid               | \$3,000 GST + \$500 HST = \$3,500              |
| Minus ITCs claimed         | <u>725 GST</u> + <u>275 HST</u> = <u>1,000</u> |
| Non-creditable tax charged | \$2,275 GST + \$225 HST = \$2,500              |

Calculate the charity's rebate as follows.

For the GST, multiply the non-creditable GST by the federal rebate factor of 50%:  $\$2,275 \times 50\% = \$1,137.50$

For the HST, calculate the federal part of the non-creditable HST:  $\$225 \times 6/14 = \$96.43$   
then, multiply the result by the rebate factor  $\times 50\%$   
= \$ 48.22

Total rebate:  $\$1,137.50 + \$48.22 = \$1,185.72$

The charity enters \$1,185.72 on line 305 in the "Federal" column of Part E.

The total rebate claimed on line 409 of Part E is \$1,185.72.

Since the charity is not a resident of a participating province, it cannot claim a public service bodies' rebate for the provincial part of HST charged. However, it may be eligible for a rebate of the provincial part using forms GST189 and GST495.

## Claiming a rebate as a qualifying non-profit organization

All non-profit organizations (NPOs) have to complete Form GST523, *Non-Profit Organizations – Government Funding*, for each fiscal year. We will send you a personalized version of this form if your records indicate that you have claimed a rebate as a qualifying non-profit organization in the past. If you do not have a personalized version, visit our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221 to get a non-personalized form.

### Note

Do not send us your annual reports or financial statements.

Your NPO qualifies for the 50% PSB rebate if your percentage of government funding for the year or for the two last fiscal years is at least 40% of your total revenue. This section defines the terms **grantor**, **government funding**, and **total revenue**, which are used to calculate the percentage of government funding described on page 13.

Government funding is recorded when it is received or becomes receivable depending on the method you follow in determining your revenues for the year. Ongoing revenue, such as sales, membership fees, or revenue items for activities extending over a number of years, are to be recorded when they are received or when they become receivable, whichever is earlier.

## Grantor

**Grantor** includes all three levels of government: federal, provincial, and municipal. It includes Indian bands and bodies that federal, provincial, or municipal governments establish or control to fund charitable and non-profit activities.

Grantor does not include federal, provincial and municipal corporations that perform only commercial activities (for example, funding from a Crown corporation that sells oil and gasoline for profit is not considered government funding), federal and provincial Crown corporations that supply financial services, as well as Crown corporations that do not have a government mandate to fund charitable and non-profit activities.

## Government funding

**Government funding** refers to financial payments (that is, an amount of money) from a grantor that can be measured and identified as government funding in your NPO's financial statements.

Government funding includes a payment (including a forgivable loan) from a grantor:

- to support or promote your organization's objectives (but not to pay for goods or services supplied by your organization to the grantor); or
- for an exempt sale of goods or services made by your NPO, if the goods and services are not for the use or consumption of the grantor or persons related to the grantor (for example, government funding of a local health unit to supply medical services to the public).

Government funding can be paid directly to the recipient (NPO) by a grantor or through another organization. For example, a national organization can allocate government funding to its provincial affiliates, and in turn, the provincial affiliates can redistribute the funds to their regional clubs.

These payments can be included as government funding when:

- the funds are initially paid by a grantor;
- the funds are clearly identified as government funding in the recipient's financial statements;
- the funds do not pass through more than two organizational levels. For example, grantor organization A (national) to organization B (provincial) to organization C (regional) would be acceptable;
- the intermediate organization that gives funds to the final recipient completes Form GST322, *Certificate of Government Funding*, to confirm that the payment is government funding; and
- the funds would be considered to be government funding if they were paid instead by a grantor directly to the final recipient for the same purpose as the amounts were paid by the intermediate organization.

Government funding does **not** include indirect or non-financial forms of assistance, low-interest loans and loan guarantees, any goods or services supplied at a subsidized price, or a refund or rebate of, or credit for, taxes, duties, or fees imposed under any statute.

## Total revenue

**Total revenue** includes the following amounts:

- government funding that is identified as such in the organization's financial statements;
- income from investments (interest and dividends);
- non-capital distributions from a trust to the NPO;
- loans from people with whom the organization is not dealing at arm's length (for example, an NPO funds another related NPO through loans with unusually low interest rates). If the loans are later reimbursed, they will be deducted from revenue at that time;
- proceeds from the issuance of equity securities; and
- monetary capital contributions (for example, the raising of capital by an NPO that cannot issue shares).

Also include the following amounts from which you can deduct 25% to take into account the cost of fund-raising:

- financial payments, such as private gifts and donations;
- the total of all amounts by which the fair market value of a financial instrument received by the NPO is more than the consideration paid or owed for the instrument;
- all receipts from sponsorships;
- all receipts from taxable (including zero-rated) and exempt sales of goods and services (do not include receipts from sales of real property or capital property, sales of financial instruments, benefits granted to employees or shareholders, or goods you are deemed to have sold when you stop being a registrant); and
- proceeds from gambling activities, minus prizes and winnings paid out.

Deduct from your total any amounts you repaid during the year. The result is the amount of total revenue you need to calculate your percentage of government funding.

## Percentage of government funding

Calculate the percentage of government funding as follows.

Current year calculation:

$$\frac{\text{Government funding for the current fiscal year}}{\text{Total revenue for the current fiscal year including government funding}} \times 100$$

- If this is your **first** fiscal year, use the current year calculation.
- If this is your **second** fiscal year, use the greater of the current year calculation, or:

$$\frac{\text{Government funding for the first fiscal year}}{\text{Total revenue for the first fiscal year including government funding}} \times 100$$

- In any other case, use the greater of the current year calculation, or:

$$\frac{\text{Government funding for the two preceding fiscal years}}{\text{Total revenue for the two preceding fiscal years including government funding}} \times 100$$

## Simplified method to calculate your rebate

The simplified method to calculate rebates is an easier way to calculate your PSB rebate, whether or not you are a GST/HST registrant. If you choose to use this method, you will not have to track the GST/HST you paid on each invoice. However, you have to keep documents to support your application and, if you are a registrant, continue to invoice, collect, and remit GST/HST on your supplies as usual. You do not have to file any forms with us to start using this method, but you have to meet certain conditions.

### Note

You cannot use the simplified method to calculate your rebate for real property. In such situations, the amount of tax that qualifies for the rebate should be added after you have calculated your rebate using the simplified method.

If you are a charity or public institution, you cannot use this method to calculate your rebate for exported goods and services on line 308 of Part E of the application. Nor can you use the simplified method to calculate the rebate for printed books on line 307 of Part E.

You can use the simplified method to calculate your rebates if:

- your annual taxable supplies of goods and services in Canada are not more than \$500,000 in your last fiscal year or in the previous fiscal quarter in the current fiscal year. This total includes the annual taxable supplies made by your associates, but does not include supplies of financial services, sale of capital real property, or goodwill; and
- your total taxable purchases were no more than \$2 million in your last fiscal year, and it must be reasonable to expect that your taxable purchases in the current fiscal year will not be more than \$2 million. This total does not include purchases on which you did not pay GST/HST.

## How to calculate your rebate with the simplified method

### Step 1

Add up **separately** your taxable business purchases for which you were charged GST/HST at 6%, 7%, 14%, or 15%. For example, if you have purchases on which you paid or owe GST at 6%, add up all of those purchases. If you also have purchases on which you paid or owe GST at 7%, add up all of those purchases separate from those taxed at 6%.

Only include purchases on which GST or HST is **payable** or has been **paid** by you, or by an employee or volunteer for your organization for use in your organization's activities. Include:

- the purchase price;
- GST or HST;
- non-refundable provincial taxes (only for purchases taxed at 6% or 7% GST);
- reasonable tips;
- import duties; and
- interest and late penalty paid for supplies taxed at 6%, 7%, 14%, or 15%.

Do not include:

- part of purchases for which you claimed or will claim input tax credits (ITCs);
- expenses on which you have not paid GST/HST, such as salaries, insurance payments, interest paid, and other exempt or zero-rated purchases, and purchases from a non-registrant;
- purchases made outside Canada that are not subject to GST/HST;
- the part of ITCs on meals and entertainment that is subject to recapture;
- refundable or rebatable provincial sales taxes; and
- purchases and rental of real property.

**Note**

If you are a registrant, you must remember to apportion your expenses between exempt activities and commercial activities. More information on apportionment is available in our guide RC4022, *General Information for GST/HST Registrants*.

**Step 2**

Multiply your total taxable business purchases (determined in Step 1) by:

- 6/106 for those purchases taxed at 6% GST;
- 7/107 for those purchases taxed at 7% GST;
- 6/114 for those purchases taxed at 14% HST; and
- 7/115 for those purchases taxed at 15% HST.

**Step 3**

Total the results and add the GST or federal part of HST that you have paid on purchases of real property, and for which you cannot claim an ITC.

**Step 4**

Multiply this amount by the applicable rebate factor and enter the result on the appropriate line in Part E (lines 300 to 306) of the application.

**Step 5**

If you are a resident of a participating province and you are entitled to a rebate of the provincial part of HST, calculate

the amount eligible for the rebate by multiplying your total taxable business purchases (determined in Step 1) by:

- 8/114 for those purchases taxed at 14% HST; and
- 8/115 for those purchases taxed at 15% HST.

Multiply the total of these amounts by the applicable rebate factor. Enter the result on the appropriate line in Part E (lines 300 to 306) of the application. For more information, see "You are a resident of a participating province" on page 11.

**Example**

A charity located in Ontario offers exempt arts and crafts programs to children. For this example, 6% GST was charged on all taxable purchases and the 8% provincial sales tax (PST) is not rebatable or refundable.

| Item                | Amount         | GST           | PST          | Total          |
|---------------------|----------------|---------------|--------------|----------------|
| Rent                | \$1,500        | \$ 90         | –            | \$1,590        |
| Employees' salaries | \$1,000        | –             | –            | \$1,000        |
| Advertising         | \$ 100         | \$ 6          | –            | \$ 106         |
| Equipment           | \$ 400         | \$ 24         | \$ 32        | \$ 456         |
| Supplies            | \$ <u>300</u>  | \$ <u>18</u>  | \$ <u>24</u> | \$ <u>342</u>  |
| <b>Total</b>        | <b>\$3,300</b> | <b>\$ 138</b> | <b>\$ 56</b> | <b>\$3,494</b> |

**Step 1**

Taxable expenses = total expenses minus employees' salaries and rent  
 = \$3,494 – (\$1,000 + \$1,590)  
 = \$904

**Step 2**

Multiply \$904 by 6/106:  
 = \$904 × 6/106  
 = \$51.17

**Step 3**

To calculate the charity's rebate, add the GST paid on the rent to the amount determined in Step 2 and multiply the result by the rebate factor of 50%:

= (\$51.17 + \$90) × 50%  
 = \$70.59

**Special rules for claimants with multiple activity types**

There may be situations when you have to calculate your PSB rebate using more than one rebate factor.

You may be a charity, public institution, or qualifying NPO that is also a selected PSB (see the definition on page 4) that acquires goods or services for use in different activities. If so, you have to apportion the cost of the goods and services, and claim a rebate, to the extent of use in each activity.

### Example

A religious order, as a charity, operated a public hospital and undertook other activities that were unrelated to operating the public hospital. Since it is a designated hospital authority, the order is entitled to an 83% rebate for the GST or the federal part of HST paid or owed for use in its exempt activities relating to the operation of the public hospital, and a 50% rebate for the GST or the federal part of HST paid or owed for other exempt activities. The organization may also be eligible for a rebate of the provincial part of the HST paid, depending on the type of activities performed and its location.

If you are a selected PSB (see the definition on page 4) that acquires goods or services that will be used primarily by another selected PSB, which is a separate legal entity, the rebate factor on these purchases is based on the rate for the user's activity.

### Example

A university buys a computer to be used primarily by a hospital authority for use in the operation of a public hospital. The university would qualify for a rebate of the GST/HST paid on the computer at the rebate rate for hospital authorities of 83%.

Also, if you are in more than one category of selected PSBs, for example you are a hospital authority and a school authority, and you acquire goods or services to be used primarily (that is, more than 50%) as one type of PSB, the rebate factor is based on the primary use of those items.

### Example

An organization that is a hospital authority and a school authority acquires consulting services to be used primarily by the school authority. The organization will be eligible for the school authority rebate of 68% for the GST/HST paid on the acquisition of the consulting services.

You still file only one rebate application for the claim period. You complete the application by determining the appropriate amounts to enter on lines 300 to 309 of Part E, as follows:

- Allocate the amount of GST/HST eligible for the rebate between each of the activity types.
- For each of these allocated amounts, calculate the amount of the rebate separately. Use the assigned rebate factor for each activity type, and enter the appropriate amounts on lines 300 to 309 of Part E.
- Total all amounts recorded on lines 300 to 309, and enter the total on line 409.

### Note

You have to separate the federal part of HST and the provincial part of HST to calculate your rebate. Some rebates are not available for the provincial part of HST. For more information, see "You are a resident of a participating province" on page 11, and "You are not a resident of a participating province, but you buy goods and services in a participating province" on page 11.

### Example

A hospital authority in Ontario establishes a school authority that operates on a non-profit basis. The hospital authority claims a rebate of 83% for the GST it paid on its eligible purchases for the public hospital and a rebate of 68% for the GST it paid on its eligible purchases for the school authority.

| Category                                   | Hospital | School  |
|--|----------|---------|
| GST paid on purchases                      | \$2,000  | \$1,000 |
| Rebate factor                              | 83%      | 68%     |
| Multiply the GST paid by the rebate factor | \$1,660  | \$ 680  |
| Line 302                                   |          | \$ 680  |
| Line 304                                   | \$1,660  |         |

The total amount on line 409 of Part E is \$2,340 (\$1,660 + \$680).

## More information

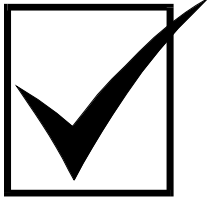
The following publications have more information for public service bodies:

- RC4082, *GST/HST Information for Charities*;
- RC4081, *GST/HST Information for Non-Profit Organizations*;
- RC4049, *GST/HST Information for Municipalities*; and
- RC4247, *The Special Quick Method of Accounting for Public Service Bodies*.

You can get these publications by visiting our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling 1-800-959-2221.

# ***Your opinion counts!***

We review our publications each year. If you have any comments or suggestions that would help us improve them, we would like to hear from you.



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