



**RETURN FOR SELF-ASSESSMENT
OF THE FIRST NATIONS GOODS AND SERVICES TAX (FNGST)**

Use this return to self-assess (declare and pay) the 6% FNGST on goods brought onto First Nations lands where the FNGST has been imposed.

This return is for:

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

See the back of this form for general information and instructions. For assistance, call us at **1-800-959-5525**.

The top portion (Part 1) of this return is your working copy; keep it for your records. Copy your Business Number (if you have one), reporting period, and the amounts from lines 501, 505, and 515 into the corresponding boxes in the lower portion (Part 2). Send us Part 2 along with your payment. Remember to complete the identification section on the back of this form.

Note

Effective July 1, 2006, under proposed legislation, the First Nations Goods and Services Tax (FNGST) rate will be reduced from 7% to 6%. This return contains this proposed change to the law which was current at the time of publication.

Business Number (if you have one)	From	Reporting period			To			
		Year	Month	Day		Year	Month	Day
	Due date							
		Year	Month	Day				

Tax calculation

Note: See the heading called "Tax calculation" on the back of this form to determine the value of the goods.

Total value of taxable goods	501							
Multiply the amount on line 501 by 6%, and enter the total tax due . (by 7% when tax becomes payable before July 1, 2006)	505							
Enter the amount of the payment you are sending with this return.	515							

(Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca ou au 1 800 959-3376.)

GST531 E (06)

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

Privacy Act Personal Information
Bank number RCC/P-PU-080.



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Business Number (if you have one)	From	Reporting period			To			
		Year	Month	Day		Year	Month	Day
		Year	Month	Day				

Total value of taxable goods	501							
Total tax due	505							
Payment enclosed	515							

Please complete the identification section on the back.

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.**

Print name	Signature	Year	Month	Day

General information and instructions

Self-assessment

If you are an Indian or Indian band that is not registered for GST/HST, you have to self-assess the 6% FNGST using this form, in the following situation:

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

If you are an Indian or Indian band that is registered for the GST/HST, you have to self-assess the 6% FNGST using this form, in the following situation:

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

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

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

Exceptions – where self-assessment is not required.

There are exceptions to the self-assessment rule. For more information, call us at **1-800-959-5525**. Here are some examples of when you do not have to self-assess when you bring goods onto the lands of a First Nation where FNGST has been imposed:

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

Reporting period

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

▼ Detach and return lower portion (Part 2) ▼

Enter your name, address, and telephone number below.

Legal name	
Trading name (if different from above)	
Mailing address	
City	
Province	Postal code
Contact name	
Telephone number	

Due date

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

Example: Tax becomes payable: February 15, 2006
Reporting period: February 1, 2006 to February 28, 2006
Due date: March 31, 2006

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

Tax calculation

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

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

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

How to complete the return

Enter the information in the boxes on the top portion (Part 1) of this return. Part 1 is your working copy; keep it for your records. We may audit this copy and any other information you have used to prepare your return.

Copy your Business Number (if you have one), reporting period, and the information from lines 501, 505, and 515 of your working copy (Part 1) into the corresponding boxes in the lower portion (Part 2). Remember to sign and date the return.

You must also complete the identification area of your return (below) and send your payment.

For more information, see our pamphlet RC4365, *First Nations Goods and Services Tax (FNGST)*.

Do not use this area

Do not use this area

Filing instructions

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

CANADA REVENUE AGENCY
SURREY TAX CENTRE
9755 KING GEORGE HIGHWAY
SURREY BC V3T 5E1

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

Please do not use staples or paper clips.