



GST/HST MULTI-EMPLOYER PENSION PLAN TRUST REBATE APPLICATION

This form is for trusts governed by a multi-employer pension plan applying for a GST/HST rebate pursuant to section 261.01 of the *Excise Tax Act*. See the back of this form for additional information. Please type or print.

**Mail to: Summerside Tax Centre
Summerside PE C1N 6A2**

Eligibility	
1. Are any of the participating employers in the multi-employer pension plan a "listed financial institution"? If the answer is <i>Yes</i> , please complete question 2 below. If the answer is <i>No</i> , see the back of this form for eligibility.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Were 10% or more of the total contributions to the plan in the immediately preceding calendar year made by participating employers that were listed financial institutions? If not , it is reasonable to expect that 10% or more of the total contributions to the plan in the particular year will be made by participating employers that are listed financial institutions? If the answer is <i>Yes</i> , you are not entitled to the rebate. If the answer is <i>No</i> , see the back of this form for eligibility.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Identification			
Is the trust registered for GST/HST? <input type="checkbox"/> Yes <input type="checkbox"/> No		Business Number (if applicable)	
		Pension Plan Number	
Legal name of the pension plan trust			
Mailing address (number, street, and suite No. or P.O. Box No.)		Business address (if different from mailing address)	
City	Province	City	Province
Postal code	Telephone ()	Postal code	Telephone ()
Administrator name		Trustee name	
Language preference <input type="checkbox"/> English <input type="checkbox"/> French		Period covered by claim	
		From	To
		Year Month Day	Year Month Day

Rebate Calculation – Enter the eligible amounts for property and services in the appropriate areas below.			
Note: The total does not include amounts of GST/HST that the trust is deemed to have paid (other than on the self-supply of a residential complex). See "Exceptions" on the back of this form for details.			
		Total GST/HST paid or payable by the trust	\$
			A
Less amount recovered or recoverable by the trust for:			
Input tax credits		\$	
Any other rebate, refund, or remission		\$	
Any adjustment on your GST/HST return as a result of a credit note received or a debit note issued		\$	
		Total amount recovered or recoverable	\$
			B
		Line A minus Line B	\$
			C
		Total rebate claimed: C x 33%	\$
			D
Has the total amount been claimed on line 111 of your GST/HST return? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If the answer is Yes, enter the period of the GST/HST return.			
		From	To
		Year Month Day	Year Month Day

Certification		
I certify that the information in this application, including the accompanying document(s), is, to the best of my knowledge, true, correct, and complete; the amounts claimed have not been previously rebated or refunded; I understand that this claim for rebate is subject to verification; and in addition to any document(s) submitted herewith, books, records, and invoices are available for inspection.		
Signature of authorized official	Name (print)	Date



Information about this rebate

Eligibility

If you are a trust governed by a multi-employer pension plan (MEPP), you may be eligible for a rebate of GST/HST. See the definitions below to find out if you qualify.

The MEPP rebate is for property and services that are acquired, imported, or brought into an HST-participating province by the trust for consumption, use, or supply in relation to the plan.

The MEPP rebate is equal to 33% of the otherwise unrecoverable tax paid or payable by the trust for expenses relating to the plan. To calculate the rebate, follow the instructions on the front of this form.

Exceptions

In determining the amount of a MEPP rebate, the trust generally does not include any amount of tax it is deemed to have paid under Part IX of the *Excise Tax Act*. For example, tax deemed to have been paid by a trust for a change in use of capital property is not included in determining this rebate.

For a change in use of capital property, the rebate percentage is instead taken into account in calculating the "basic tax content" of the property.

Similarly, tax deemed to have been paid for employee allowances and reimbursements is not included in calculating this rebate. However, tax deemed to have been paid for a self-supply of a residential complex is included in calculating the rebate.

You do not qualify for the MEPP rebate if you are eligible to claim a public service body rebate. Any tax paid or payable in respect of a new residential complex, if the trust is or was entitled to a residential rental rebate, is to be included in the calculation of **line A** "Total GST/HST paid or payable by the trust".

Definition of multi-employer plan

Multi-employer plan, as defined in the *Excise Tax Act*, at any time in a particular calendar year, means a pension plan that is, at that time, a registered pension plan (as defined in subsection 248(1) of the *Income Tax Act*) that is a multi-employer plan (as defined in subsection 8500(1) of the *Income Tax Regulations*) in that year but does not include a plan where:

- (a) if contributions were made to the plan in the immediately preceding calendar year by participating employers, 10% or more of the total contributions made to the plan in that preceding year by participating employers were made by participating employers that were listed financial institutions; and
- (b) in any other case, it is reasonable to expect that 10% or more of the total contributions made to the plan in the particular year by participating employers will be made by participating employers that are listed financial institutions.

Multi-employer plan, as defined in the *Income Tax Regulations*, in a calendar year means:

- (a) a pension plan for which it is reasonable to expect, at the beginning of the year (or at the time in the year when the plan is established, if later), that at no time in the year will more than 95% of the active members of the plan be employed by a single participating employer or by a related group of participating employers, other than a plan where it is reasonable to consider that one of the main reasons there is more than one employer participating in the plan is to obtain the benefit of any of the provisions of the Act or these Regulations that are applicable only with respect to multi-employer plans; or
- (b) a pension plan that is, in the year, a specified multi-employer plan,

and, for the purposes of this definition, corporations that are related to each other solely by reason that they are both controlled by Her Majesty in right of Canada or a province shall be deemed not to be related persons.

Other Definitions

Claim period of a person at any time means:

- (a) where the person is at that time a registrant, the reporting period of the person that includes that time; and
- (b) in any other case, the period that includes that time and consists of either
 - (i) the first and second fiscal quarters in a fiscal year of the person; or
 - (ii) the third and fourth fiscal quarters in a fiscal year of the person.

Listed financial institution means a person referred to in paragraph 149(1)(a) of the *Excise Tax Act*. This includes a person that is a bank, a corporation that is licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada the business of offering to the public its services as a trustee, a person whose principal business is as a trader or dealer in, or as a broker or salesperson of, financial instruments or money, a credit union, an insurer or any other person whose principal business is providing insurance under insurance policies, a segregated fund of an insurer, the Canada Deposit Insurance Corporation, a person whose principal business is the lending of money or the purchasing of debt securities or a combination thereof, an investment plan, a person providing services referred to in section 158, or a corporation deemed under section 151 to be a financial institution.

Registered pension plan means a pension plan that has been registered by the Minister for the purposes of the *Income Tax Act* and whose registration has not been revoked.

Filing deadline

You have to file an application for the MEPP rebate within two years after the day that is:

- (a) if the trust is a registrant, the day on or before which the trust must file a GST/HST return for the claim period; or
- (b) in any other case, the last day of the claim period.

Claim limitations

You are not permitted to file more than one application form in any given claim period.