

RETURN FOR SELF-ASSESSMENT OF THE PROVINCIAL PART OF HARMONIZED SALES TAX (HST)

Use this return to self-assess (declare and pay) the 8% provincial part of HST on goods, services, and intangible property.

This return is for non-registered persons who brought or imported goods into Nova Scotia, New Brunswick, or Newfoundland or for non-registered residents of Nova Scotia, New Brunswick, or Newfoundland who acquire certain services or intangible property for consumption, use, or supply primarily (more than 50%) in these provinces.

The top portion (Part 1) of this return is your working copy; keep it for your records. Copy your Business Number (if applicable), the 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.

See more instructions on the back of this return. For more information or help, please call us at 1-800-959-5525.

Business Number (if you have one)

Reporting period

From

Year	Month	Day

 To

Year	Month	Day

Due date

Year	Month	Day

Tax calculation

Value of taxable goods

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+ Value of taxable services and intangible property

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 = Total value of taxable goods, services, and intangible property **501**

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Note: See the heading called "Tax calculation" on the back of this form to determine the value of goods, services, and intangible property.

Multiply line 501 by: **X**

0	8
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Multiply the amount on line 501 by 8%, and enter the **total tax due**. **505**

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Enter the **payment** amount you are sending with this return. **515**

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GST489 E (00)

(Ce formulaire existe aussi en français) **▼ 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)

Reporting period

From

Year	Month	Day

 To

Year	Month	Day

Note: Please complete the identification section on the back.

Total value of taxable goods, services, and intangible property **501**

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Total tax due **505**

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Payment enclosed **515**

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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 **not** registered for GST/HST, you have to self-assess the 8% provincial part of HST in the following circumstances:

- Goods are purchased in a non-participating province or territory inside Canada, and brought into a participating province (i.e., Nova Scotia, New Brunswick, or Newfoundland).
- Commercial goods, (i.e., goods that are for sale or for any other commercial, industrial, occupational, institutional, or other like use) are imported into a participating province, from outside Canada.
- Goods are delivered or made available to you in a participating province, or sent by mail or courier to you at an address in a participating province, from a non-registered non-resident of Canada.
- Services and intangible property (e.g., intellectual property) were supplied to you in a non-participating province and they are used, consumed, or supplied by you primarily in a participating province.

Note: If you import services or intangible property from outside Canada to any place in Canada, you should use Form GST59, *GST/HST Return for Imported Taxable Supplies*, to self-assess GST/HST.

Exceptions – where no self-assessment is required

Some of the exceptions from self-assessment of HST are listed below. For more information, contact us at 1-800-959-5525. Generally, no self-assessment is required if:

- HST was already paid on the goods, services, or intangible property.
- The goods, services, or intangible property are zero-rated, or exempt from GST/HST (i.e., no GST/HST applies).
- Temporary importations, such as conveyances and baggage, are brought into a participating province by a non-resident person.
- Property belongs to a returning resident where the property was owned and possessed by that resident for 31 days or more.
- Personal and household effects are of a deceased person who was a resident of a participating province.
- A prize or trophy was won abroad (except merchantable goods).
- Tourist literature supplied free of charge to a board of trade, chamber of commerce, municipal or automobile association, or a similar organization that resupplies it free of charge to the public.
- Replacement property or a part under warranty is supplied free of charge.
- Exclusive product of direct sellers, where the alternate collection method for direct-selling organizations is being used.
- Property brought into a participating province after it was previously removed from a participating province and no rebate has been claimed for HST already paid.
- Property donated to a charity or a public institution.
- Transportation and telecommunication service.

Special rules for motor vehicles – In the case of a motor vehicle imported or brought into a participating province, you do **not** report the tax on this **Form GST489**. The tax will be collected by the provincial licensing authority.

▼ Detach and return lower portion (Part 2) ▼

You must enter your name and address below.

Legal name	
Trading name (if different from above)	
Mailing address (no., street, and apt. number)	
City	
Province	Postal code
Contact name	
Telephone no.	

Reporting period – Enter the first day and last day of the calendar month that the tax becomes payable.

- If you purchase goods from a non-participating province and bring the goods into a participating province, or you bring imported commercial goods from outside Canada into a participating province, the tax becomes payable on the day the goods are brought into the participating province.
- If you are the recipient of goods delivered or made available to you, or sent by mail or courier from a non-registered non-resident of Canada, the tax becomes payable on the day the goods are delivered or made available to you in the participating province.
- For services and intangible property, the tax becomes payable on the day the consideration (purchase price that is most often a payment of money) for the supply is paid or on the day the consideration for the supply becomes due.

Due date – The due date for this return is no later than the end of the month following the calendar month in which the tax became payable.

Example: Tax becomes payable: February 15, 2000
 Reporting period: February 1, 2000, to February 29, 2000
 Due date: March 31, 2000

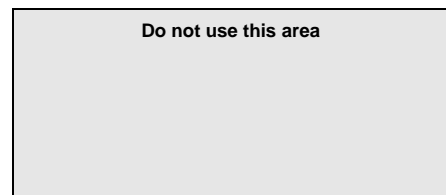
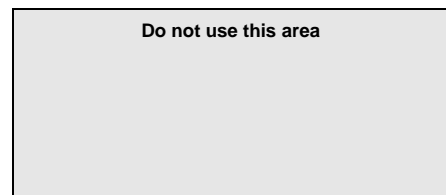
Penalty and interest apply if your payment is not received on time.

Tax calculation

- The value of the taxable goods is calculated as the actual amount paid on the goods (before any taxes are applied) or, the fair market value of the goods when they are brought into a participating province, whichever is less.
- If goods were purchased at arms length, then the value of the goods is the fair market value of the goods when they are brought into the participating province.
- The value of imported commercial goods is determined under the *Customs Act* as the value of the goods plus duties and other taxes, if any apply.
- The value of taxable services and intangible property is calculated by multiplying A x B where:

A = the amount paid for the services or intangible property.
 B = the percentage of use of the service or intangible property in the participating provinces.

Note: In this calculation, the percentage of use is always more than 50%. Otherwise, if the service or intangible property were not used primarily (more than 50%) in the participating provinces, self-assessment of this tax is not required.



Filing instructions

To file this return and make a payment of less than \$50,000, you can mail Part 2 to the following address:

CANADA CUSTOMS AND REVENUE AGENCY
 TAXATION CENTRE
 PO BOX 12071 STATION A
 ST. JOHN'S NF A1B 3Z1

You **cannot** file this return at your financial institution. If your payment is \$50,000 or more, you must pay at your financial institution in Canada using Form GST426, *Goods and Services Tax / Harmonized Sales Tax Remittance (Non-Personalized)*. Make sure you complete the identification area on Form GST426 so that your payment will be processed correctly. Mail your return as instructed above.

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 payments 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.