# APPLICATION FOR GST/HST PUBLIC SERVICE BODIES' REBATE AND GST SELF-GOVERNMENT REFUND

### Public service bodies' rebate

Use this form to claim a rebate if you are a municipality, hospital authority, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. To determine if you are eligible, and for instructions on how to complete this form, see our guide called *GST/HST Public Service Bodies' Rebate* (RC4034).

# Self-government refund

Use this form if you are eligible to claim a self-government refund of GST under a self-government agreement.

If you have questions about completing this form, call Rebate Client Services at 1-800-565-9353.

- If you are a GST/HST registrant (you collect and remit GST/HST) and you want to use the rebate to reduce an amount of GST/HST payable on your GST/HST return, complete Part C and attach this form to that return.
- If you are not a GST/HST registrant, you can file an application for the first six months of your fiscal year, and another application for the last six months of your fiscal year. Complete and mail your form to: Canada Revenue Agency

Summerside Tax Centre 275 Pope Road, Suite 103 Summerside PE C1N 6A2

Part A – Identification							
Business Number		Trac	Trading name (if different than legal name)				
Mailing address		City	•	Province	Postal code		
Business address (if different from mailing address)		City		Province	Postal code		
Contact person		Title		Telephone number			
Contact potent				( )			
Taxation Charity Registration Number					Month Day		
(Provide if you are a registered charity)		R R	What is your fiscal year-end?				
Part B – Claim period							
	. ,	Year Month Da	ıy <u> </u>	Year Mo	nth Day		
Period covered by this application:	From:	<u> </u>	То:				
You can include transactions dated before the claim period start date that have not already been claimed, as long as they are within the							
four-year limit.							
Part C - Offset on GST/HST return	<u> </u>						
To be completed by GST/HST registrants only.							
Is the amount on line 409 of this form being included on line 111 of your GST/HST return?  Yes  No							
Year Month Day							
If yes, enter the period end date of your GST/HST return.							
► You must attach this form to your GST/HST return to use the amount on line 409 to reduce any GST/HST payable.							
Complete "Part E – Details of claim" on the back of this form.							
Part D – Certification							
	is form and in an	v documents attache	ed is, to the best of n	nv knowledge, true	e, correct, and complete in		
I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available							
for inspection; and I am authorized to sign on behalf of the organization.							
Print name Title							
Signature		Telep	hone number		Year Month Day		
		(	)				
Privacy Act Personal Information Bank number RC	C/P-PU-091						
				DO I	NOT USE THIS AREA		
					Input Code		

### Part E - Details of claim

# Enter on the appropriate line of the table below the amount of rebate that you are claiming for each activity that you perform.

If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use goods or services in each activity. See "Special rules for claimants with multiple activity types" in our guide called *GST/HST Public Service Bodies' Rebate* (RC4034).

### Calculation for the "Federal" column

If you paid GST at 7%, multiply the amount of tax that you have paid by the rebate factor and enter the result in the "Federal" column. For example, as a charity, your rebate factor is 50%. If you paid \$300 GST on eligible expenses, you would enter \$150 (\$300 x 50%) in the "Federal" column on line 305.

If you paid HST at 15%, the federal part of HST is 7/15 of the tax that you paid. Add to this any GST that you paid at 7%. Multiply this amount by your rebate factor and enter the result in the "Federal" column.

## Calculation for the "provincial" columns (New Brunswick, Newfoundland and Labrador, and Nova Scotia)

If you are a resident of a participating province, or have a branch or division that is resident in a participating province, you may be eligible for a rebate of the provincial part of HST. This is 8/15 of the tax that you paid. Multiply this amount by your rebate factor and enter the result in the applicable provincial column.

For example, as a charity resident in Nova Scotia, your rebate factor is 50%. If you paid \$300 HST on eligible expenses, you would enter the federal part, \$70 (7/15 x \$300 x 50%), in the "Federal" column on line 305. You would enter the provincial part, \$80 (8/15 x \$300 x 50%), in the "Nova Scotia" column on line 305.

#### Municipality claims at line 300 for the "Federal" column

Use the rebate factor of **57.14%** for any amount of tax that became payable before February 1, 2004, and enter the result in box A below. Use the rebate factor of **100%** for any amount of tax that became payable after January 31, 2004, and enter the result in box B. Add amounts A and B. Enter the result in box C and in the Federal column at line 300. For more information, see the guide called *GST/HST Public Service Bodies' Rebate* (RC4034).

Α	+ B	= <b>C</b>	

Line number	Activity type	Rebate factor	Federal	New Brunswick	Newfoundland and Labrador	Nova Scotia
300	Municipality (see instructions above)					
		57.14%				
301	University (or affiliated college or research body)	67%				
302	School authority	68%				
303	Public college	67%				
304	Hospital authority	83%				
305	Charity	50%				
306	Qualifying non-profit organization (see note below)	50%				
307	Books (do not include in other activity types)	100%	I			
308	Goods and services exported by a registered charity or public institution	100%				
309	Self-government refund	100%				

Total the amounts from all boxes. Enter your total claim on line 409.

Total amount claimed 409

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