



**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).

A  + B  = C

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%				
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**

<b>409</b>	<input type="text"/>
------------	----------------------

**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.