



REBATE APPLICATION FOR PROVINCIAL PART OF HARMONIZED SALES TAX (HST)

To qualify for a rebate of the provincial part of HST:

- Each receipt for eligible goods has to show the minimum purchase amount, before taxes, of **\$50**.
- The total amount of your purchases of eligible goods, (before taxes) must be **\$200** or more.
- You must file this rebate application within one year of the day you remove the goods from the participating province (i.e., Nova Scotia, New Brunswick, and Newfoundland and Labrador).
- You removed the goods from the participating province to a non-participating province or other area of Canada within 30 days of their delivery to you.

Do not apply for this rebate unless you have paid the equivalent provincial sales tax (and other applicable taxes) of the non-participating province or area of Canada where the goods were consumed or supplied. Attach your proof of payment to this rebate application.

- Attach original receipts to this application.
- The average processing time per claim is four to six weeks.
- It is a criminal offence to make a false claim.

Please read the instructions on the back before you complete this form.

A Identification Applicant type: check applicable box											
						<input type="checkbox"/> Individual (includes sole proprietorship)			<input type="checkbox"/> Business		
Individual's last name or business name											
First name and initials (if applicable)											
Mailing address											
City or town											
Province or territory						Postal code			Telephone number		
B Arrival and departure dates (if you visited the participating provinces more than once, attach a list of arrival and departure dates)											
Date of arrival in participating province(s)				Date of departure from participating province(s)				Date the goods were removed from participating province(s)			
Year	Month	Day		Year	Month	Day		Year	Month	Day	
C Tax rebate claimed on eligible goods											
a) For goods purchased at 15% HST		HST x 8/15 = provincial part of HST					\$		_____ . _____		
b) For goods purchased at 14% HST		HST x 8/14 = provincial part of HST					\$		_____ . _____		
Total tax rebate claimed on eligible provincial part of HST [add lines a) and b)]								1		\$	
Total purchases on which you paid HST								2		\$	
D Certification											
I certify that:											
a) The information on this application and attachments is correct and complete, and I am eligible to apply for this rebate.											
b) I am a resident of Canada other than a consumer resident of Nova Scotia, New Brunswick, or Newfoundland and Labrador.											
c) I am a resident of Canada (for purposes of getting a rebate of the provincial part of HST on specified motor vehicles).											
d) As an individual – I have not made more than one application in the calendar quarter nor has this rebate amount or any part of it been previously approved for payment or paid.											
e) As a business – I have not made more than one application in the current calendar month nor has this rebate amount or any part of it been previously approved for payment or paid.											
f) I am the individual identified in Part A or I am authorized to sign this form for the party identified in Part A of this form.											
g) I have not claimed an input tax credit (ITC) for this amount, and I am not eligible to claim an ITC.											
h) I consent to the disposal of the receipts attached to this HST rebate application.											
_____ Applicant's signature								_____ Date			
Do not write in shaded area below.											
						DC <input type="checkbox"/>		NC <input type="checkbox"/>			

Instructions

You can get a rebate of the provincial part of HST if you meet **all** the following conditions:

For goods other than specified motor vehicles:

- you are a resident of Canada who is not a consumer resident in a participating province (Nova Scotia, New Brunswick, and Newfoundland and Labrador);
- you bought goods in a participating province and you paid HST on them;
- you bought goods for consumption, use, or supply exclusively outside the participating provinces;
- you removed the property from the participating province no later than 30 days after it was delivered to you, **unless** the property was in storage, in which case the time for storage is not considered as part of the 30 days; and
- you paid all taxes (if any), including applicable provincial sales taxes of the non-participating provinces or other area of Canada, to where the goods have been taken or consumed.

For specified motor vehicles, including most cars, tractors, and motorcycles:

- you are a resident of Canada (including the participating provinces);
- you bought the vehicle in a participating province and you paid HST on it;
- you bought the vehicle for use or supply exclusively outside the participating provinces;
- you paid all taxes (if any), including applicable provincial sales taxes of the non-participating provinces or other area of Canada, to where the vehicle has been taken; and
- you removed the vehicle from the participating province no later than 30 days after it was delivered to you, **unless** the vehicle was in storage, in which case the time for storage is not considered as part of the 30 days.

You cannot claim a rebate for:

- excisable goods, such as beer, liquor, tobacco and cigarettes;
- wine; or
- gasoline, diesel fuel, and certain other types of fuel.

A

Identification:

- Enter appropriate name and complete mailing address.
- Only one name can be written on each application.

B

Arrival and departure dates:

- Enter the date you arrived in the participating provinces and the date you left.
- If you visited the participating provinces more than once, you must attach a list of arrival and departure dates.
- Enter the date you removed the goods from the participating provinces.

C

Tax rebate claimed on eligible goods:

- For goods purchased at 15% HST, multiply the HST you paid by 8/15 and enter the amount on line a).
 - For goods purchased at 14% HST, multiply the HST you paid by 8/14 and enter the amount on line b).
 - Total tax rebate claimed on eligible provincial part of HST = add lines a) and b).
- Note:** The fractions 8/15 and 8/14 represent the provincial part of HST.

Total purchases on which you paid HST:

- Enter the amount of purchases on which you paid HST on line 2.
- The total (before taxes) must be at least \$200.

D

Certification:

- Sign and date your application.

**Mail to: HST Rebate Program
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6C6**