



GST/HST RETURN FOR IMPORTED TAXABLE SUPPLIES

Use this return to declare and pay tax on imported taxable supplies of goods and services if **you are not a GST/HST registrant** (registrants should use their regular GST/HST return to self-assess tax), you are a resident of Canada, and if any of the situations described on page 3 apply. For information and instructions, see page 3 of this return.

Note

Effective July 1, 2006, under proposed legislation, the GST rate will be reduced from 7% to 6%, and the HST rate from 15% to 14%. This return contains this proposed change to the law which was current at the time of publication. HST is similar to the GST but is only payable on taxable supplies made in the three participating provinces of Nova Scotia, New Brunswick and Newfoundland and Labrador. The federal part of the HST is now 6% (prior to July 1, 2006, the rate was 7%); the provincial part of the HST has not changed and remains at 8%.

The rate of 6% applies to imported taxable supplies made on or after July 1, 2006. The 6% rate also applies to imported taxable supplies made before July 1, 2006, but only on the consideration (purchase price) that becomes due on or after July 1, 2006 without having been paid before that day or that is paid, without having become due, on or after July 1, 2006. If the 6% rate does not apply, you must use the old rate of 7%.

Business Number (if you have one) **Calendar month**

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Tax calculation

Enter the value of the imported taxable supplies	401	_	_	_	_	_	_
Multiply line 401 by 6% for GST or the federal part of HST (see Note above for when to use either the 6% or 7% rate)	402	_	_	_	_	_	_
Enter the provincial part of HST (see back for calculation)	403	_	_	_	_	_	_
Tax due (add lines 402 and 403)	405	_	_	_	_	_	_
Enter the payment you are sending with this return	415	_	_	_	_	_	_

Vous pouvez obtenir ce formulaire en français à www.arc.gc.ca ou au 1 800 959-3376.

GST59 E (06)

▼ **Detach and return lower part (Part 2)** ▼

Privacy Act / Personal Information
Bank number RCC/P-PU-080.



GST/HST RETURN FOR IMPORTED TAXABLE SUPPLIES

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Note: Please complete the identification section on the back of this return.

Value of imported taxable supplies	401	_	_	_	_	_	_
GST or federal part of HST	402	_	_	_	_	_	_
Provincial part of HST	403	_	_	_	_	_	_
Tax due	405	_	_	_	_	_	_
Payment enclosed	415	_	_	_	_	_	_

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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 33%;">Year</th> <th style="width: 33%;">Month</th> <th style="width: 33%;">Day</th> </tr> <tr> <td style="text-align: center;"> _ </td> <td style="text-align: center;"> _ </td> <td style="text-align: center;"> _ </td> </tr> </table>	Year	Month	Day	_	_	_
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_	_	_						

How to determine your tax centre

If your tax services office is located in:

Southern Interior of British Columbia (Penticton),
Vancouver, Vancouver Island (Victoria), Burnaby
Fraser, Northern British Columbia and Yukon, or
Regina

Winnipeg, Saskatoon, Calgary, Edmonton,
London, Windsor, or Thunder Bay

Sudbury/Nickel Belt, Toronto Centre, Toronto
East, Toronto West, or Toronto North

Ottawa or Sudbury (Northern Ontario only)

Halifax, Saint John, Moncton, Bathurst, Sydney,
Newfoundland and Labrador, Kingston,
Peterborough, or St. Catharines

Charlottetown, Belleville, Hamilton, or
Kitchener/Waterloo

Send this return to:

CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 10000 STN TERMINAL
VANCOUVER BC V6B 6M8

CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 14002 STN MAIN
WINNIPEG MB R3C 3P8

CANADA REVENUE AGENCY
SUDBURY TAX SERVICES OFFICE
PO BOX 20004 STN A
SUDBURY ON P3A 6B4

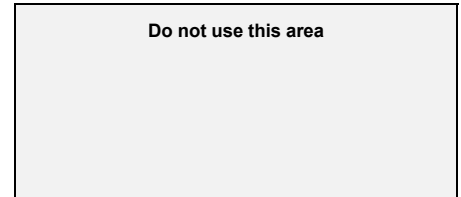
CANADA REVENUE AGENCY
TAX CENTRE
PO BOX 6000 STN MAIN
SHAWINIGAN-SUD QC G9N 7W2

CANADA REVENUE AGENCY
ST. JOHN'S TAX CENTRE
PO BOX 12076 STN A
ST. JOHN'S NL A1B 4T4

CANADA REVENUE AGENCY
TAX CENTRE
275 POPE ROAD SUITE 103
SUMMERSIDE PE C1N 6A2

Note

If you are in Quebec, Revenu Québec administers GST/HST.
Contact Revenu Québec, toll free, at **1-800-567-4692**.

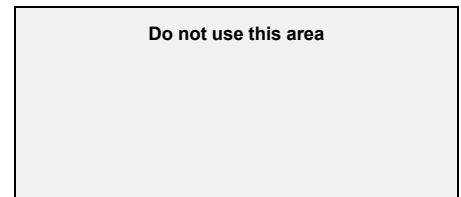


▼ **Detach and return lower part (Part 2)** ▼

Identification

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.	



Filing instructions

To file this return, mail Part 2 to your tax centre. To determine your tax centre, see the addresses shown in the above section.

You **cannot** file this return at your financial institution. 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 payment in Canadian funds. You do not have to make a payment if the tax payable is less than \$2.

IMPORTANT

We will charge a fee for any dishonoured cheque.
Do not staple, attach with a paper clip, tape, or fold your voucher, cheque, or money order. **Do not send** us cash.

General Information and Instructions

You have to self-assess the tax if any of the following situations apply:

- a) You acquired a taxable (other than zero-rated) supply of a service or intangible personal property made outside Canada for use in Canada, but it is not exclusively (90% or more) for consumption, use, or supply in commercial activities.
- b) You acquired a taxable (other than zero-rated) supply of tangible personal property from an unregistered non-resident in the following circumstances:
 - the property was previously supplied by the non-resident to a GST/HST registrant by way of lease, licence, or similar arrangement;
 - the registrant was not dealing at arm's length with the non-resident or the registrant was related to you;
 - the property was made available or delivered to the registrant in Canada and either the registrant was entitled to claim an input tax credit relating to the property, or the registrant was not required to self-assess tax with respect to the property because it was acquired for consumption, use, or supply exclusively in the registrant's commercial activities;
 - the property is made available or delivered to you in Canada; and
 - between the time the property was supplied to the registrant and the time you acquired it, the property was not supplied by the non-resident to any other registrant.
- c) Based on proposed amendments announced on October 3, 2003, you have to self-assess if you originally acquired a taxable (other than zero-rated) supply of an imported good by way of lease, licence, or similar arrangement from a registrant (supplier) where:
 - you made an agreement with the supplier under subsection 178.8(3) of the *Excise Tax Act* to treat the supply as being made in Canada to allow the supplier to claim an input tax credit for the tax payable on the importation of the good;
 - the lease was sold or assigned to a new supplier, who is a non-resident and is not registered for GST/HST; and
 - the taxable supply by the new supplier is made by lease, licence or similar arrangement and the supplier is not required to charge you GST/HST on the supply as it is deemed to be made outside Canada.

Definitions

Intangible personal property includes the following:

- contractual rights;
- options;
- rights in relation to goods that are not in possession;
- other rights that are enforceable by the courts; and
- intellectual property (patents, trade secrets, trade-marks, trade names, industrial design).

Supply means the provision of property or a service in any way, including sale, transfer, barter, exchange, licence, rental, lease, gift, or disposition.

Note

If you acquired an imported taxable supply of property or a service that relates to the offshore areas of Nova Scotia or Newfoundland and Labrador, or if you are a selected listed financial institution, contact us at **1-800-959-5525** for more information.

How to complete this return

Enter the information in the boxes on the top portion (Part 1) of this return. Part 1 is your working copy; keep it for your records. We may audit this copy and any other information you have used to prepare your return.

Copy the Business Number (if you have one), calendar month, and the information from lines 401, 402, 403, 405, and 415 on your working copy (Part 1) to the corresponding boxes of the lower portion (Part 2). Complete the identification area on the second page and send us Part 2 along with your payment.

Line 403: Provincial part of HST (8%)

Use line 403 if you are a resident of a participating province (Nova Scotia, New Brunswick, or Newfoundland and Labrador) and you have to self-assess the provincial part of HST. You have to self-assess this amount if:

- you acquire an imported taxable supply of a service or intangible personal property for consumption, use, or supply primarily (more than 50%) in participating provinces; or
- you acquire an imported good in the circumstances described in b) or c) at the top of this page and the good was delivered or made available to you in a participating province.

If line 403 does not apply to you, enter "0." If you have to self-assess, complete the following calculation:

Amount from line 401 **A** _____

Multiply **A** by the provincial part rate (8%) **B** _____

For tangible personal property, multiply B by 100%.

In any other case, multiply B by % of use, consumption, or supply in the participating province **C** _____

Enter amount **C** on line 403.

Calendar month – Enter the first day and the last day of the calendar month in which the tax becomes payable. The tax becomes payable when the consideration (purchase price) for the supply is paid without becoming due or becomes due.

For example, if the tax becomes payable February 3, 2006, the calendar month will be February 1, 2006, to February 28, 2006.

Due date – Enter the due date for the filing of this return and for the payment on your working copy only. You have to file this return and the payment no later than the last day of the month following the calendar month in which the tax became payable.

For example, if the tax becomes payable February 3, 2006, the calendar month will be February 1, 2006, to February 28, 2006, and the due date for the return and the payment will be March 31, 2006.

Penalty and interest apply if we do not receive your payment on time.

Why do I have to declare and pay the tax?

Generally, tax applies to goods and services imported into Canada. The tax is collected at the border. For imported taxable services and intangible property, and some other supplies, recipients must declare and pay the tax themselves.

Example

During the construction of a cottage, Mr. Smith retains the services of an architect outside Canada who is not registered for GST/HST. The cottage is located in Canada and is for Mr. Smith's personal use. Using this form, Mr. Smith has to declare and pay the tax on the architect's services.

Additional information

If you would like more information, visit our Web site at www.cra.gc.ca or call our Business Enquiries line at **1-800-959-5525**.