



APPLICATION BY A PUBLIC SERVICE BODY TO HAVE BRANCHES OR DIVISIONS DESIGNATED AS ELIGIBLE SMALL SUPPLIER DIVISIONS

Use this form to request that branches or divisions of your organization be designated "small supplier divisions" for purposes of GST/HST. As a small supplier division, the branch or division will be treated as if it were a separate person that is a small supplier. It will not collect GST/HST on its taxable supplies, and will not be entitled to claim input tax credits.

An authorized representative of your head office has to complete this form and send it to the head office's tax services office.

Identification – to be completed by the head office										
Complete legal name			Business Number							
Trading name (if different from legal name)										
Mailing address										
City		Province		Postal code						
Major activity										
Contact person		Title		Telephone ()						
Eligibility										
Type of public service body <input type="checkbox"/> Charity <input type="checkbox"/> Non-profit organization <input type="checkbox"/> School authority <input type="checkbox"/> Municipality <input type="checkbox"/> University <input type="checkbox"/> Public college <input type="checkbox"/> Hospital authority										
1. Can each branch or division specified in this application be separately identified by its location or the nature of its activities?				<input type="checkbox"/> Yes <input type="checkbox"/> No						
2. Are the taxable sales and revenues for each specified branch or division \$50,000 or less in the previous four consecutive calendar quarters and also in the current calendar quarter?				<input type="checkbox"/> Yes <input type="checkbox"/> No						
3. Are separate records, books of account, and accounting systems maintained for each specified branch or division?				<input type="checkbox"/> Yes <input type="checkbox"/> No						
4. Has the public service body revoked an earlier designation of the branch or division within the 365 day period ending on the effective day of this application?				<input type="checkbox"/> Yes <input type="checkbox"/> No						
If you answered <i>Yes</i> to questions 1, 2 and 3, and <i>No</i> to question 4, you can apply to have the branch(es) or division(s) listed on this form designated as eligible divisions and treated as small supplier divisions.										
Application – I apply to have the following eligible branch or division designated as a small supplier division.										
Branch/division name			Effective date <table style="display: inline-table; border-collapse: collapse; margin-left: 10px;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">Year</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Month</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Day</td> </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			
Year	Month	Day								
Branch/division mailing address										
Branch/division business address (if different from mailing address)										
Branch/division contact person		Title	Telephone ()	Language preference <input type="checkbox"/> English <input type="checkbox"/> French						
Branch/division major activity										
If necessary, use the back of this form to list information about other branches or divisions that you want to have designated as small supplier divisions.										
Certification										
I, _____, certify that the information given on this form and in any attached document is, to the best of _____ (print) my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the public service body making this application.										
Signature of authorized person			Title <table style="display: inline-table; border-collapse: collapse; margin-left: 10px;"> <tr> <td style="border: 1px solid black; width: 20px; text-align: center;">Year</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Month</td> <td style="border: 1px solid black; width: 20px; text-align: center;">Day</td> </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			
Year	Month	Day								

Application – I apply to have the following eligible branch or division designated as a small supplier division.

Branch/division name		Effective date	Year	Month	Day
Branch/division mailing address					
Branch/division business address (if different from mailing address)					
Branch/division contact person	Title	Telephone ()	Language preference <input type="checkbox"/> English <input type="checkbox"/> French		
Branch/division major activity					

Application – I apply to have the following eligible branch or division designated as a small supplier division.

Branch/division name		Effective date	Year	Month	Day
Branch/division mailing address					
Branch/division business address (if different from mailing address)					
Branch/division contact person	Title	Telephone ()	Language preference <input type="checkbox"/> English <input type="checkbox"/> French		
Branch/division major activity					

If necessary, use a separate sheet of paper to list information about other branches or divisions that you want to have designated as small supplier divisions.

Information about this application

General information

If your public service body meets certain criteria, it can apply to have any qualifying branch or division designated as a small supplier division. A small supplier division does not have to collect or remit tax on supplies made through that branch or division. It cannot claim input tax credits for its purchases. The branch or division will remain a small supplier division if its taxable sales and revenues do not exceed \$50,000 over the previous four consecutive calendar quarters or in the current calendar quarter.

Send your completed form to your tax services office. If your request is approved, we will send you a written confirmation of the designation with its effective date.

To qualify for this application:

- you must be a public service body (i.e., a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college, or a university);
- you must be engaged in one or more activities in separate branches or divisions;
- the branch or division can be separately identified by its location or the nature of its activities;
- separate records, books of account, and accounting systems have to be maintained for each branch or division; and
- the taxable sales and revenues for each branch or division included in this form must not exceed \$50,000 over its previous four consecutive calendar quarters or in the current calendar quarter.

Revocation

If the branch or division no longer meets the conditions, we may revoke the designation of the public service body to treat its branches or divisions as small supplier divisions. The public service body can also request in writing that we revoke this designation. The request must be sent to us before the date the revocation takes effect. We will then send you a written confirmation of the revocation with the effective date of the revocation.

Additional information

If you need more information, call our Business Enquiries line at **1-800-959-5525**.