

Canada Revenue Agency Notice

Notice 197

March 2005

INTERIM FILING REQUIREMENTS for: Organizations eligible for the 83% rebate for health care services

On February 23, 2005, the Minister of Finance announced amendments to the *Excise Tax Act*. The proposed amendments, which are subject to parliamentary approval, would provide a rebate of 83% of the GST and the federal portion of the HST for expenses incurred in providing certain health care services and the operation of facilities in which the health care services are provided.

The 83% rebate will apply to goods and services acquired by qualifying organizations for which tax became payable on or after January 1, 2005.

Current Legislation

Charities, public institutions, and qualifying non-profit organizations will continue to claim the 50% rebate for which they are eligible under current legislation.

Hospital authorities will continue to claim the 83% rebate for activities related to the operation of a public hospital.

Proposed Legislation - claiming your additional rebate amount

Until the proposed legislation receives Royal Assent, organizations may choose to claim the **additional rebate amount** by filing another application with the Canada Revenue Agency.

- Use a photocopy of your blank rebate application or use Form GST66 available at www.cra.gc.ca/forms.
- At the top of that form, write "Additional Rebate Amount".
- Complete a separate application for each claim period.
- Claim the additional rebate amount on line 304 under the Federal (CA) column. No other amounts can be claimed on this "additional rebate amount" form.

Note: If you are a charity, public institution, or qualifying non-profit organization, claim only the additional rebate amount of **33%**, for which you will be eligible, on line 304 under the Federal (CA) column.

- Mail your application to the Summerside Tax Centre at the address indicated on the form.

We will pay you the additional rebate amount(s) with applicable credit interest, when the proposed legislation has received Royal Assent.

Credit interest

Credit interest applies 21 days after the date we receive your application claiming the additional rebate amount.

Enquiries

For more information on filing requirements, contact Rebate Client Services at 1-800-565-9353.

The details of the proposed legislation are available from the Department of Finance site at:
<http://www.fin.gc.ca/drlleg/Bud05nwmme.html>