

# Notice to Municipalities

Canada Revenue Agency NOTICE  
Notice No. 185

February 2004

## Interim Filing Requirements for Municipalities

On February 3, 2004, the Minister of Finance confirmed that, subject to parliamentary approval, municipalities will be eligible for a 100% rebate of the GST and the federal portion of the HST. The 100% rebate will apply to goods and services acquired by municipalities for which tax became payable on or after February 1, 2004.

**Please continue to file for your rebate at your regular filing frequency and at the current rate of 57.14%.**

### Claiming your additional rebate amount (100% - 57.14%)

Until the enabling legislation is in place, municipalities can choose to claim the increased amount by filing another application with the Canada Revenue Agency.

- Complete a separate application for each claim period.
- Use a photocopy of your rebate application and claim the additional rebate amount on line 300 under the Federal (CA) column. **No other amounts can be claimed.**
- At the top of the photocopied form, write “**Additional Rebate Amount**”.
- Mail your application to the Summerside Tax Centre at the address indicated on the form.
- The additional rebate amount(s) that you claim will be paid to you, along with applicable credit interest, when the enabling legislation is in place.

### Credit interest

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

### Example

A quarterly filer claims a rebate at the rate of 57.14% for the period from January 1 to March 31, 2004. The quarterly filer could file, within the time limits set out in the legislation, an application for the same period for the additional amount of rebate that became payable on or after February 1, 2004.

### Enquiries

For enquiries, please contact Rebate Client Services at 1-800-565-9353.

