



GST/HST Credit Application for Individuals Who Become Residents of Canada in 2003

Is this form for you?

If you became a resident of Canada in 2003, use this form to apply for the goods and services tax/harmonized sales tax (GST/HST) credit.

What is the GST/HST credit?

The **GST** is a tax that you pay on most goods and services sold or provided in Canada. In some provinces, the GST has been harmonized with the provincial sales tax and is called the **HST**.

The **GST/HST credit** helps individuals and families with low or modest incomes offset all or part of the GST or HST that they pay.

Are you eligible for the credit?

You must be a resident of Canada to receive the GST/HST credit.

If you are **age 19 or older**, you are eligible for the credit.

If you will **turn 19 before April 1, 2004**, you can apply for the credit now. Generally, you have to be 19 or older to receive payments, but you can be younger than 19 to apply.

If you are **under age 19**, you are eligible **only** if:

- you have (or had) a spouse or common-law partner; or
- you are (or were) a parent and you live (or lived) with your child.

Are you a resident of Canada?

We consider you to be a resident of Canada when you establish sufficient residential ties in Canada. Residential ties include:

- a home in Canada;
- a spouse or common-law partner and/or dependants who move to Canada to live with you;
- personal property in Canada, such as a car or furniture; and
- social ties in Canada.

Other ties that may be relevant include a Canadian driver's licence, Canadian bank accounts or credit cards, and health insurance with a Canadian province or territory.

If you got a letter from us about your residency status, include a copy with this application.

If you are not sure if you are a resident of Canada, complete Form NR74, *Determination of Residency Status (Entering Canada)*, and include it with this application. We will give you an opinion about your residency status. To get Form NR74, visit our Web site at www.ccra.gc.ca/forms or call **1-800-959-2221**.

Do you have a spouse or common-law partner?

You can get the GST/HST credit for your spouse or common-law partner as long as he or she is also a resident of Canada. Complete the section called "Information about your spouse or common-law partner" on the back of the application form.

If you have a spouse or common-law partner, only one of you can apply for the GST/HST credit for the July 2003 to June 2004 period. No matter which one of you applies, the credit will be the same.

Married

You are "married" if you are **legally** married. You have a **spouse** when you are legally married.

Living common law

You have a **common-law partner** and are living common law if you live and have a relationship with a person of the opposite or same sex who is not your spouse, and any of the following applies. He or she:

- is the natural or adoptive parent of your child;
- has been living and having a relationship with you for at least 12 continuous months (include any period that you were separated for less than 90 days because of a breakdown in the relationship); or
- lived with you previously as your spouse or common-law partner for at least 12 continuous months (include any period that you were separated for less than 90 days because of a breakdown in the relationship).

Separated

You are separated if you have been living apart from your spouse or common-law partner for a period of 90 days or more because of a breakdown in your relationship and you have not reconciled.

Do you have any children under age 19?

You can get the credit for each of your children if **all** of the following apply at the beginning of the month in which we make a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support;
- lives with you;
- has never had a spouse or common-law partner;
- has never been a parent; and
- is under age 19.

Note

Your child should apply for his or her own GST/HST credit (by completing a copy of the attached form) if he or she is **under age 19** and:

- has (or had) a spouse or common-law partner; or
- is (or was) a parent and lives (or lived) with their child.

You will need to complete Form RC66, *Canada Child Tax Benefit Application*, to register your children for the GST/HST credit. To get this form, visit our Web site at www.cra.gc.ca/forms or call **1-800-959-2221**.

How do we calculate the credit?

We base your GST/HST credit on your and your spouse or common-law partner's world income (if he or she is a resident of Canada), and on the number of children you have. World income is income from all sources inside and outside Canada.

If you become a resident of Canada in 2003:

- **before April 1**, you could receive payments for April, July, and October of 2003, and for January and April of 2004.

Note: In order to receive the April 2003 credit, you must apply for it in the section called "World Income" on the application form.

- **after March 31 and before July 1**, you could receive payments for July and October of 2003, and for January and April of 2004.
- **after June 30 and before October 1**, you could receive payments for October of 2003, and for January and April of 2004.
- **after September 30**, you could receive payments for January and April of 2004.

We will send you a *Goods and Services Tax / Harmonized Sales Tax (GST/HST) Credit* notice to tell you how much you will receive, if any, and how we calculated the amount.

Related provincial programs

The Canada Customs and Revenue Agency administers the following provincial programs that are related to the GST/HST credit:

- Newfoundland and Labrador Harmonized Sales Tax Credit;
- Newfoundland and Labrador Seniors' Benefit; and
- Saskatchewan Sales Tax Credit.

You do not need to apply separately for these payments. If you qualify, they will be combined with your GST/HST credit payments.

After you apply, should you contact us?

Call **1-800-959-1953** to advise us of any changes described below, as well as the date they happened or will happen:

- you move;
- you get your payments by direct deposit and your banking information changes;
- the number of children in your care changes; or
- you or your spouse or common-law partner is no longer a resident of Canada.

You also have to advise us of any changes in your marital status. Complete Form RC65, *Marital Status Change*, or inform us of your new status and the date of the change in a letter. Send Form RC65 or your letter to one of the tax offices listed on the back of the application form.

Note

When a child for whom you receive the credit turns 19, you do not need to contact us. We will automatically reduce your credit. However, the child should apply for his or her own credit.

Do you need more information?

For information about the GST/HST credit or to get the pamphlet called *GST/HST Credit*, visit our Web site at www.cra.gc.ca/benefits or call **1-800-959-1953**.

