



General Application for Rebate of GST/HST

Use this form to apply for a rebate of the GST/HST for any of the reasons listed in Part B below. To determine the appropriate reason code for your rebate application, and for detailed instructions on how to complete it, see Guide RC4033, General Application for GST/HST Rebates, or go to canada.ca/gst-hst.

Note

Do **not** use this form if you are a selected listed financial institution (SLFI) for QST purposes or you are an SLFI for GST/HST purposes and you want to apply for a rebate of the QST. Instead, use Form RC7289, General Application for Rebate of Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) for Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST or QST purposes, go to canada.ca/gst-hst-financial-institutions.

Please print.

Part A – Identification of the claimant																	
Claimant's last name (individuals only) or name of business/organization (include trading name if applicable)				Social insurance number (SIN) (if applicable)													
Claimant's first name and initials (individuals only)				Business number (if applicable)													
Mailing address (Apt No. – Street No., Street name, PO Box, RR)				City													
Province/Territory/State	Postal/ZIP code	Country		Telephone number	Extension												
Business address (if different from mailing address) (Apt No. – Street No., Street name, PO Box, RR)																	
City		Province/Territory/State		Postal/ZIP code	Country												
Does this application amend a previous application? <input type="checkbox"/> Yes <input type="checkbox"/> No			Language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French														
Period covered: From <table style="display: inline-table; border: none;"><tr><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td></tr></table> to <table style="display: inline-table; border: none;"><tr><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td><td style="width: 20px; border-bottom: 1px solid black;"></td></tr></table>																	
Part B – Reason for rebate request (all legislative references in this section are to the Excise Tax Act)																	
Tick the appropriate box to indicate the reason for this claim. Tick only one box. Complete a separate form for each reason you are claiming a rebate. For details and documents that you have to file with this application, see Guide RC4033, General Application for GST/HST Rebates.																	
Code	Reason	Code	Reason														
<input type="checkbox"/> 1A	Amounts paid in error for property or services purchased on or delivered to a reserve	<input type="checkbox"/> 12	Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate (section 261.2)														
<input type="checkbox"/> 1C	Amounts paid in error (subsection 261(1))	<input type="checkbox"/> 13	Intangible personal property or services acquired in a participating province (section 261.3)														
<input type="checkbox"/> 4	Commercial goods and artistic works exported by a non-resident (subsections 252(1) and 252(2))	<input type="checkbox"/> 16	Provincial point-of-sale rebate on qualifying items														
<input type="checkbox"/> 5	Legal aid plan (subsection 258(2))	<input type="checkbox"/> 20	Remission order (for details on when this applies, see Guide RC4033)														
<input type="checkbox"/> 7	Taxable sale of real property by a non-registrant (subsection 257(1)) or taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant (subsection 257.1(1))	<input type="checkbox"/> 23	Ontario First Nations point-of-sale relief (credited by a supplier)														
<input type="checkbox"/> 8	Indian band, tribal council, or band-empowered entity	<input type="checkbox"/> 24	Poppies and wreaths (subsection 259.2(2))														
<input type="checkbox"/> 9	Lease of land for residential purposes (subsection 256.1(1))	<input type="checkbox"/> 25	Rebate for certain investment plans and segregated funds of an insurer (subsection 261.31(2))														
<input type="checkbox"/> 10	Non-registered non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier (subsection 252.41(2))	<input type="checkbox"/> 26	Election between the segregated fund and insurer (subsection 261.31(3))														
<input type="checkbox"/> 11	Non-registered non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier (subsection 252.41(1))																
FOR INTERNAL USE ONLY																	
IC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>												
NC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>												

Part C – Rebate claimed**Section 1 – Rebate calculation (Do not complete this section for reason code 23.)**

Complete Part F on the next page (if applicable) before completing this section.

GST/HST amount (This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on the rebate reason code. For more information, see Guide RC4033.)

\$

If you are a GST/HST registrant, did you report the rebate amount claimed on **line 111** of your GST/HST return? Yes No

Year Month Day

Year Month Day

If **yes**, enter the reporting period of that GST/HST return.

From

Year Month Day

to

Year Month Day

Section 2 – Ontario First Nations point-of-sale relief (Complete this section for reason code 23 only.)If you are a GST/HST registrant, you can file your Ontario First Nations point-of-sale relief rebate applications online with your GST/HST returns using GST/HST NETFILE. For more information, go to canada.ca/gst-hst-netfile.

Total amount of the provincial part of the HST claimed for Ontario First Nations point-of-sale relief credited on your off-reserve supplies of qualifying property or services.

\$

Enter the reporting period of the GST/HST return in which you included this amount and ensure that it is included on **line 111** of the return.

From

Year Month Day

to

Year Month Day

Part D – Third party address (Do not complete this part for reason codes 10, 23, and 26.)Complete this part **only** if a third party is filing this rebate application on behalf of the claimant and the **claimant** previously signed and sent us Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates, or is attaching completed Form GST507 to this application. This allows the third party to either:

- sign and file the rebate application on the claimant's behalf **and** receive the rebate cheque (made payable to the claimant); **or**
- file the rebate application signed by the claimant **and** receive the rebate cheque (made payable to the claimant).

Completing Part D does not authorize the third party to represent the claimant. The third party information in this part must match the information indicated by the claimant on Form GST507.

Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates

is attached to this rebate application

was previously provided

c/o Name of third party

Mailing address (Apt No. – Street No., Street name, PO Box, RR)

City

Province/Territory/State

Postal/ZIP code

Country

Telephone number

Extension

Part E – Certification

I certify that:

- The information in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge.
- The amounts claimed for rebate have not been previously rebated, credited, refunded, or remitted to the claimant identified in Part A nor have they been claimed as input tax credits on the claimant's GST/HST return.
- The claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts.
- The claimant has not received a credit note, nor issued a debit note for a refund, adjustment, or credit for any amounts claimed in this rebate application.
- I understand that this rebate claim is subject to verification.
- I am required to retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years, as this rebate may be subject to further review at a later date.
- I understand that the receipts and supporting documentation submitted with this rebate application will not be returned to me.

Name (print)

Title

Signature of claimant or authorized representative of claimant

Year

Month

Day

Part F – Details of rebate application (Do not complete this part for reason codes 9 and 23.)

To support your claim, attach all required documents and information, as indicated in Guide RC4033.
If the space below is not sufficient to list all details, use Form GST288, Supplement to Forms GST189 and GST498.

GST/HST amount (This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on the reason code. For more information, see Guide RC4033.)

Date	Invoice No. or Import entry No.	Supplier's name	Brief description of purchases. For vehicle purchases, indicate full Vehicle Identification Number (VIN)	GST/HST
1				
2				+
3				+
4				+
5				+
Total (forward to Part C – Rebate claimed)				=

Part G – Registered supplier identification OR insurer election

To be completed by the registered supplier or insurer if reason code 10 or 26 is entered in Part B.

Name of the registered supplier or insurer			Business number		
Mailing address (Apt No. – Street No., Street name, PO Box, RR)			City		
Province/Territory/State	Postal/ZIP code	Country	Telephone number	Extension	
Did you pay or credit the rebate amount to the claimant? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes , enter the reporting period of the GST/HST return in which you took the adjustment (line 107). Attach this application to that return. If you have to file your GST/HST return online, this application has to be sent by mail to the Prince Edward Island Tax Centre.					
Signature of authorized official of the registered supplier or insurer		Name (print)		Year Month Day	

Part H – Direct deposit request (Do not complete this part for reason codes 10, 23, and 26.)

By completing this part, the claimant listed in Part A, requests and authorizes the Minister of National Revenue to directly deposit, into a Canadian financial institution account, amounts payable to the account holder under Part IX of the Excise Tax Act. If the direct deposit information is entered, an owner, a partner of a partnership, a corporate director, a corporate officer, an officer of a non-profit organization, a trustee of an estate, or an individual with delegated authority **must** sign Part E. An authorized representative **cannot** sign this form **unless** that representative has **delegated authority**.

Complete the information area below or attach a blank cheque and write "VOID" across the front.

Branch number		Institution number		Account number									
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name of the account holder (print)													

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at canada.ca/cra-info-source.

General information

Completing the rebate application

Complete parts A, B, E, and H (if applicable) of this form, and complete the applicable section of Part C. In some cases, you also have to complete Part F.

Notes

Do **not** complete Section 1 of Part C if you are claiming a rebate under reason code 23. Instead, complete Section 2 of Part C.

Do **not** complete Part F if you are claiming a rebate under reason code 9 or 23.

Complete Part D **only** if you are sending, or have already sent, Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates.

Note

Do **not** complete Part D if you are claiming a rebate under reason code 10, 23, or 26.

Part G applies to reason codes 10 and 26 **only** and is completed by the registered supplier or insurer.

Note

If you are claiming a rebate for more than one reason, you must file a separate form for each reason.

Change of address

You **cannot** use this form to request a change of address. Written change of address requests must contain sufficient information and be signed by an owner or person with proper authorization that is listed on your account. If your account does not have an owner or person with proper authorization on file, one must be added before an address change can occur.

Where do I send my rebate application?

Reason codes 1A and 8

If you are a status Indian, or Indian band or council of an Indian band with an address in Ontario and you are not filing a GST/HST return, send this completed rebate application to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Otherwise, for all other addresses, send this completed rebate application to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Reason codes 10 and 26

Do not send your rebate application to us if you are claiming a rebate under **reason code 10 or 26**. Instead, give this completed application to the GST/HST registered supplier or insurer who paid or credited you with your rebate.

The registered supplier or insurer must complete Part G and file the rebate application along with their GST/HST return for the reporting period in which the rebate was paid or credited to you. If they are filing their GST/HST return online, they must send this completed rebate application to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Reason code 23

If you are filing your GST/HST return online, you can also file your rebate application online using GST/HST NETFILE (for reason code 23 only), or the "File a return" option in My Business Account. For more information, go to canada.ca/gst-hst-netfile or canada.ca/my-cra-business-account.

If you are filing a paper GST/HST return, send this completed rebate application with your return.

Otherwise, send this completed rebate application to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If you are filing your GST/HST return online with Revenu Québec, send your completed rebate application to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

All other reason codes

If you are claiming a rebate for any other reason code and you are filing a paper GST/HST return and claiming a rebate on line 111, send this completed rebate application with your return, to the address shown on your GST/HST return. Otherwise, send this completed rebate application to:

Prince Edward Island Tax Centre
275 Pope Road
Summerside PE C1N 6A2

What if you need help?

For information on completing this application, see Guide RC4033, General Application for GST/HST Rebates, go to canada.ca/gst-hst, or call 1-800-959-5525.