



Application for GST/HST Public Services Bodies' Rebate and GST Self-Government Refund

Public service bodies' rebate – Use this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit.

Self-government refund – Use this form if you are eligible to claim a self-government refund of the GST or the **federal** part of the HST under a self-government agreement.

For more information, see "General information" on the back of this form.

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|--|--|---|---|
| Part A – Identification | | | |
| Business Number (if applicable) R T | | Name | |
| Operating/trade name (if different from name) | | | |
| Mailing address (Street No., and suite No. or PO Box) | | City | Province or territory Postal code |
| Physical location (if different from mailing address) | | City | Province or territory Postal code |
| Contact person | | | |
| Telephone number | Charity registration number (if you are a registered charity) R R | What is your fiscal year-end? Month Day | |

| | | | |
|-------------------------------------|-------|-----|------|
| Part B – Claim period | | | |
| Period covered by this application: | | | |
| From | | to | |
| Year | Month | Day | Year |
| | | | |

| | | | |
|--|--|--|--|
| Part C – Offset on GST/HST return (This part applies to GST/HST registrants only.) | | | |
| Is the amount on line 409 of this form being included on line 111 of your GST/HST return? Yes <input type="checkbox"/> No <input type="checkbox"/> | | If yes , enter the reporting period end date of your GST/HST return. Year Month Day | |

Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, for more information.

If you are claiming a rebate of the **provincial** part of the HST (line B) use Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*.

| Line # | Activity type | Rebate factor | Federal | |
|---|---|---------------|---------|--|
| 300 | Municipality | 100% | | |
| 301 | University (or affiliated college or research body) established and operated on a non-profit basis | 67% | + | |
| 302 | School authority established and operated on a non-profit basis | 68% | + | |
| 303 | Public college established and operated on a non-profit basis | 67% | + | |
| 304 | Hospital authority (only on activities of operating a public hospital) | 83% | + | |
| 305 | Charity or public institution on non-selected public service body activities (defined on the back of this form) | 50% | + | |
| 306 | Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on the back of this form) | 50% | + | |
| 307 | Printed books (do not include in other activity types) | 100% | + | |
| 308 | Goods and services exported by a charity or public institution | 100% | + | |
| 309 | Self-government refund | 100% | + | |
| 310 | Hospital authority (for eligible activities other than the operation of a public hospital) – (See "Lines 310, 311 and 312" on the back of this form) | 83% | + | |
| 311 | Facility operator (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form) | 83% | + | |
| 312 | External supplier (on eligible activities) – (See "Lines 310, 311 and 312" on the back of this form) | 83% | + | |
| Total federal amount claimed (add lines 300 to 312) | | A | + | |
| Total provincial amount claimed (from Form RC7066 SCH) | | B | + | |
| Total amount claimed (line A plus line B) | | 409 | = | |

| | | | |
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| FOR INTERNAL USE ONLY | | | |
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|--|------------------|------|-----------|
| Part E – Certification | | | |
| I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. The amount on line 409 on this form or any part of it has not previously been claimed; books, records, and invoices are available for inspection; and I am authorized to sign for the organization. | | | |
| Print name | Title | | |
| Signature | Telephone number | Year | Month Day |

Privacy Act, personal information bank number CRA PPU 091

General information

Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, you must send us a completed Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do **not** send us your annual reports or financial statements.

Lines 310, 311, and 312

A rebate of 83% of GST and the **federal** part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in by the person in the course of operating a qualifying facility for use in making facility supplies, or of making facility supplies, ancillary supplies, or home medical supplies.

Definition

Non-selected public service body activities – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
 - fulfilling responsibilities as a local authority;
 - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
 - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

What is your application claim period?

If you are a **GST/HST registrant**, your claim period is your reporting period.

Note

If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, complete Part C in addition to the other parts.

If you are a **non-registrant**, you can file an application for the period covering the first six months of your fiscal year and another application for the period covering the last six months of your fiscal year. Each of those periods is one of your claim periods.

How do you file this application electronically?

GST/HST registrants – You can file this application electronically with your GST/HST return using:

- GST/HST NETFILE at www.cra.gc.ca/gsthst-netfile;
- "File a return" at www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- "File a return" at www.cra.gc.ca/representatives if you are a representative (including employees).

Non-registrants – You can file your rebate electronically by using "File a rebate" at:

- www.cra.gc.ca/mybusinessaccount if you are a business owner; or
- www.cra.gc.ca/representatives if you are a representative (including employees).

If you are filing this rebate application electronically, you must also file any associated provincial rebate application electronically.

Where to send this form if you choose to file your application by paper?

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road, Suite 103
Summerside PE C1N 6A2**

For more information

For more information, go to www.cra.gc.ca/gsthst, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or call **1-800-565-9353**.