

**GENERAL APPLICATION FOR REBATE OF GST/HST**

Use this form to apply for a rebate of GST/HST for any of the reasons listed in Part B below. For detailed instructions on when to use this form and how to complete it, see our guide called *General Application for GST/HST Rebates* (RC4033).

**Mail to: Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2**

*Please type or print*

<b>Part A – Identification</b>	
Are you registered for GST/HST? <input type="checkbox"/> Yes <input type="checkbox"/> No	Account/Business Number (if applicable)
Claimant's last name or legal name of organization (include trading name if applicable)	
Claimant's first name and initials (individuals only)	
Mailing address (number, street, and apartment no.; P.O. Box no.; or R.R. no.)	
City	Province/State Country Postal/Zip Code Telephone no. ( )
Business address (if different from mailing address) (number, street, and apartment no, or R.R. no.)	
City	Province/State Country Postal/Zip Code
Has your address changed since your last rebate application? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, do you wish to have your file updated to reflect the address change(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No
This claim is being filed by <input type="checkbox"/> Head office <input type="checkbox"/> Branch/Division	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 Year Month Day To Year Month Day

**Part B – Reason for rebate request**

Put a check mark in the appropriate box to indicate the reason for this claim. Check only **one** box. Refer to our guide or the attached "Filing instructions" for specific details and documents that you have to file with this application.

Code	Reason	Code	Reason
<input type="checkbox"/> 1	Amounts paid in error	<input type="checkbox"/> 11	Non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier
<input type="checkbox"/> 4	Commercial goods and artistic works exported by a non-resident	<input type="checkbox"/> 12	Goods imported at a place in a non-participating province
<input type="checkbox"/> 5	Legal aid plan	<input type="checkbox"/> 13	Intangible personal property or services supplied in a participating province
<input type="checkbox"/> 7	Taxable sale by a non-registrant, of either real property or capital personal property of a municipality or designated municipality	<input type="checkbox"/> 14	Segregated fund receives taxable specified services from insurer – rebate paid or credited by insurer
<input type="checkbox"/> 8	Indian band, tribal council, or band-empowered entity	<input type="checkbox"/> 15	Specified services supplied to an investment plan or a segregated fund
<input type="checkbox"/> 9	Lease of land for residential purposes	<input type="checkbox"/> 16	Provincial point-of-sale rebate on books
<input type="checkbox"/> 10	Non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier	<input type="checkbox"/>	Remission order (see our guide for details on when this applies)

**Part C – Calculating your rebate** (Complete Part G, "Details of rebate application," on the back of this form before completing this part.)

Method	Total from reverse or Supplement(s)	Multiply by	Amounts claimed
<b>(a) Purchase price including GST/HST</b>			
(i) purchases on which you paid HST	\$	0.13043	\$
(ii) purchases on which you paid GST	\$	0.06542	\$
<b>(b) Actual GST/HST paid</b>	\$	n/a	\$
<b>(c) Other (must use if applying under reason code 7, 9, 12, 13, 14, 15, or 16)</b>	\$	n/a	\$
<b>Total rebate claimed</b>			\$

Have you used your rebate to reduce the amount owing on a GST/HST return by claiming it on line 111 on the return?  Yes  No

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

From Year Month Day To Year Month Day

**Do not write in this area**  
 Input Code

**Part D – Third party address**

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).

**Note that 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 (number, street, and apartment no.; P.O. Box no.; or R.R. no.)

City	Province/State	Country	Postal/Zip code	Telephone no. ( )
------	----------------	---------	-----------------	----------------------

**Part E – Registered supplier identification OR insurer election**

To be completed by the registered supplier if reason code 10 is entered in Part B, **or** by the insurer if reason code 14 is entered in Part B.

Legal name	Account/Business Number
------------	-------------------------

Mailing address (number, street, and apartment no.; P.O. Box no.; or R.R. no.)

City	Province/State	Country	Postal/Zip Code	Telephone no. ( )
------	----------------	---------	-----------------	----------------------

The rebate amount was paid or credited to the claimant  Yes  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.

From	Year	Month	Day	To	Year	Month	Day
------	------	-------	-----	----	------	-------	-----

Signature of authorized official	Name (print)	Date
----------------------------------	--------------	------

**Part F – Certification**

I certify that:

1. The information in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge.
2. The amounts claimed for rebate have not been included in previous rebate applications, nor have they been claimed, or will they be claimed, as input tax credits on a GST/HST return of the claimant identified in Part A.
3. I understand that this rebate claim is subject to verification.
4. In addition to any documents submitted with this application, books, records, and invoices are available for inspection.

Signature of claimant or authorized representative of claimant	Name (print)	Year	Month	Day
--	--------------	------	-------	-----

**Part G – Details of rebate application** (Use Form GST288, *Supplement to Form GST189 and Form GST498*, when the space below is not enough to list all details).

**TABLE 1**

**Method (a):** Purchase price including GST/HST (i.e., invoices where GST/HST is not shown separately). For purchases on which you paid GST, do not include provincial sales tax (PST) in the calculation.

Date	Invoice no. or Import Entry no.	Supplier's name	Brief description of purchases	Purchases	
				on which you paid HST	on which you paid GST (exclude PST)
1					
2					
3					
<b>Total (forward to Part C, "Calculating your rebate")</b>					
				<b>Forward to (a)(i)</b>	<b>Forward to (a)(ii)</b>

**TABLE 2**

**Method (b):** Actual GST/HST paid (i.e., invoices where GST/HST is shown separately); and/or

**Method (c):** Other (must use if applying under reason code 7, 9, 12, 13, 14, 15, or 16)

Date	Invoice no. or Import Entry no.	Supplier's name	Brief description of purchases	Actual GST/HST paid	Other
1					
2					
3					
<b>Total (forward to Part C, "Calculating your rebate")</b>					
				<b>Forward to (b)</b>	<b>Forward to (c)</b>

## Filing instructions

Check off only one reason code on each application.

Fill out a separate application for any amount of GST/HST you claim under a different reason code.

### Reason code 1 – Amounts paid in error

Complete Part G, "Details of rebate application," and include all amounts on which you paid or remitted GST/HST in error. Also provide the reason the amount is not payable or remittable in Part G. Add the amounts you listed in Part G and enter the total in the appropriate columns in Part C, "Calculating your rebate," on the front of the application form.

Note that you can use method (a), (b), or (c) for each invoice to complete Parts C and G of the application form.

You have to send **original** receipts for all the purchases that you listed with your rebate application.

You have to file your rebate application within two years after the day you paid or remitted the amount in error.

You can submit only one rebate application per calendar month.

### Reason code 4 – Commercial goods and artistic works exported by a non-resident

Complete Part G, "Details of rebate application," for all eligible purchases on which you paid GST/HST. Add the amounts you listed in Part G and enter the total in the appropriate columns in Part C, "Calculating your rebate," on the front of the application form. Note that you can use method (a) or (b) for each invoice to complete Parts C and G of the application.

You have to send **original** receipts for all the purchases that you listed with your rebate application.

**Also provide proof with your rebate application that the commercial goods were removed from Canada within 60 days after their receipt.** This requirement does not apply if you are exporting artistic works.

If you are applying for a rebate of the GST/HST you paid on commercial goods that you exported, other than artistic works protected by copyright, each receipt attached to your application must show that you made taxable purchases (other than zero-rated purchases) of at least CAN\$50 (excluding HST, or GST and provincial sales tax (PST) in provinces other than N.S., N.B., and N.L.). The total of all receipts attached to your application must show that you made taxable purchases (other than zero-rated purchases) of at least CAN\$200 (excluding HST, or GST and PST in provinces other than N.S., N.B., and N.L.).

If you are applying for a rebate of the GST/HST you paid to acquire goods or services (other than a service of storing or shipping property) to be used or consumed only in producing or manufacturing an artistic work that is under copyright protection, the total of all receipts attached to your application must show that you made taxable purchases (other than zero-rated purchases) of at least CAN\$200 (excluding HST, or GST and PST in provinces other than N.S., N.B., and N.L.). Note that if you are eligible for a rebate of the GST/HST you paid to acquire goods or services in producing a copyrighted artistic work, you can assign your rebate to the registered supplier.

If you assign your rebate, the supplier pays or credits your rebate to you so you do not pay the applicable GST/HST at the time of your purchase. See our guide called *General Application for GST/HST Rebates* (RC4033) for more information on assigning your rebate.

You have to file your rebate application within one year from the date you exported the commercial goods or, in the case of an artistic work, within one year after the day the tax for which you claim a rebate became payable.

### Reason code 5 – Legal aid plan

Complete Part G, "Details of rebate application," for all eligible purchases on which GST/HST is payable. Add the amounts you listed in Part G and enter the total in the appropriate columns in Part C, "Calculating your rebate," on the front of the application.

Note that you can use method (a) or (b) for each invoice to complete Parts C and G of the application.

You have to file your rebate application within four years after the end of the reporting period in which the tax became payable.

You are not required to send any receipts or invoices with your application, but you have to keep these documents in case we ask to see them.

### Reason code 7 – Taxable sale by a non-registrant, of either real property or capital personal property of a municipality or designated municipality

If you are a non-registrant and you make a taxable sale of either real property or capital personal property of a municipality or designated municipality, you may be eligible for a rebate of the GST/HST you paid on your purchase of the property and improvements to it.

The maximum amount of the rebate on the taxable sale of real property is the basic tax content of your property or the GST/HST payable on your sale of the property (or that would have been payable if there was not a tax-free rollover of the property), whichever amount is less. See our guide called *General Application for GST/HST Rebates* (RC4033) for details.

### Reason code 8 – Indian band, tribal council, or band-empowered entity

This rebate is available where GST/HST has been paid on "eligible travel expenses" incurred by a band, tribal council, or band-empowered entity. Please refer to our guide called *General Application for GST/HST Rebates* (RC4033) for details.

Complete Part G, "Details of rebate application," for all eligible purchases on which amounts were paid as GST/HST. Add all amounts you listed in Part G and enter the total in the appropriate columns in Part C, "Calculating your rebate," on the front of the application form.

Note that you can use method (a) or (b) for each invoice to complete Parts C and G of the application.

You have to file your rebate application within two years after the day you paid or remitted the amount. You can submit only one rebate application per calendar month.

You have to send **original** receipts for all purchases listed on your rebate application.

#### Note

Individual Indians are not eligible to apply for a rebate under reason code 8.

Individual Indians who purchase goods or services on a reserve or goods that are delivered to a reserve, who have paid an amount as GST/HST in error to a supplier, may seek a refund or credit of the amount from that supplier or apply for a rebate of the GST/HST under reason code 1, "Amounts paid in error." This also applies to bands who purchase goods delivered to a reserve or services that are certified to be for band management activities or real property on reserve.

**Note: After we process your application, we will return the original receipts you submitted. We do not accept credit card slips or photocopies of receipts as proof of purchase.**

## Reason code 9 – Lease of land for residential purposes

You may be eligible for a rebate of GST/HST you paid, or were deemed to have paid, on land that you own or lease. This may apply when you lease the land to a person who either assigns the lease to a third person or leases the land to a third person, and the person you lease the land to has to self-assess and remit GST/HST on a value that includes the land.

See our guide called *General Application for GST/HST Rebates* (RC4033) for the formula to use to calculate the amount of your rebate.

## Reason codes 10 and 11 – Non-resident recipient of a taxable supply of an installation service

Complete Part G, "Details of rebate application," for all eligible purchases on which GST/HST is payable. Also indicate the date the installation service was completed in Part G. Add the amounts you listed in Part G and enter the total in the appropriate columns in Part C, "Calculating your rebate," on the front of the application form.

Note that you can use method (a) or (b) to complete Parts C and G of the application.

### For claimants using reason code 10:

The registered supplier has to file the rebate application with their GST/HST return for the reporting period in which the rebate was paid or credited by the supplier. Registered suppliers must complete Part E of the application. You have to complete Parts A, B, C, F, and G of the rebate application.

### For claimants using reason code 11:

You have to file your rebate application within one year after the completion of the installation service. You have to send **original** receipts for all the purchases that you listed with the rebate application.

## Reason code 12 – Goods imported at a place in a non-participating province

This rebate is for the provincial part of HST that was paid on imported goods. It is not available to selected listed financial institutions. See our guide called *General Application for GST/HST Rebates* (RC4033) for details on how to calculate the provincial part of HST.

Complete Part G, "Details of rebate application," for all eligible amounts on which HST is payable. Add all amounts you listed in Part G and enter the total in the appropriate column in Part C, "Calculating your rebate," on the front of the application form. Note that you have to use method (c) to complete Parts C and G of the application.

You have to send **original** receipts for all the purchases that you listed with your rebate application. Also provide proof that you have paid all taxes payable, if any, that are imposed by the provincial government of a non-participating province, for all purchases listed.

Your rebate claim has to be for taxable purchases you made (other than purchases of zero-rated supplies) that total at least \$200 (excluding HST).

You have to file your rebate application within one year from the day that the tax became payable.

If you are an individual, you can claim a rebate only once in each calendar quarter. Businesses can submit an application once every calendar month.

## Reason code 13 – Intangible personal property or services supplied in a participating province

This rebate is for the provincial part of HST that was paid on intangible personal property or services that are for use primarily outside the participating provinces. It is not available to selected listed financial institutions. See our guide called *General Application for GST/HST Rebates* (RC4033) for details on how to calculate the provincial part of HST and the amount of your rebate.

Complete Part G, "Details of rebate application," for all eligible amounts on which HST is payable. Add all amounts you listed in Part G and enter the total in the appropriate column in Part C, "Calculating your rebate," on the front of the application.

Note that you have to use method (c) to complete Parts C and G of the application.

You have to send **original** receipts for all the purchases that you listed with your rebate application.

Each receipt in your application has to show eligible taxable purchases (other than zero-rated purchases) of at least \$50 (excluding HST). The total of all of the taxable purchases (other than zero-rated purchases) for which you request a rebate of the tax must be at least \$200 (excluding HST).

You have to file your rebate application within one year from the day the tax became payable.

If you are an individual, you can claim a rebate only once in each calendar quarter. Businesses can submit an application once every calendar month.

## Reason codes 14 and 15 – Specified services supplied to financial institutions

This rebate allows an investment plan or an insurer's segregated fund to claim a rebate of the provincial part of HST payable on "specified services," to the extent that the plan or fund holds or invests funds for persons who are resident outside the participating provinces.

See our guide called *General Application for GST/HST Rebates* (RC4033) for specific details of this rebate.

## Reason code 16 – Provincial point-of-sale rebate on books

This rebate is for the provincial part of HST paid on the purchase of a printed book in, or from, one of the participating provinces. It is also for the provincial part of HST that has been self-assessed on a printed book, where the supplier of the printed book did not pay or credit the rebate to the purchaser at the time of purchase.

You have to send **original** receipts for all the purchases that you listed with your application.

See our guide called *General Application for GST/HST Rebates* (RC4033) for details of this rebate and how to calculate the provincial part of HST.

## Remission order

If you are filing this rebate as a result of a remission order granted under the *Financial Administration Act*, indicate this by placing a check mark beside the words "Remission order" in Part B, "Reason for rebate request," on the front of the form. Do not put a check mark in any other box in Part B.

**Note: After we process your application, we will return the original receipts you submitted. We do not accept credit card slips or photocopies of receipts as proof of purchase.**