

Agency

RETURN FOR SELF-ASSESSMENT OF THE PROVINCIAL PART OF HARMONIZED SALES TAX (HST)

Use this return to self-assess (declare and pay) the provincial part of the HST on goods, services, and intangible property if you are not registered for the goods and services tax/harmonized sales tax (GST/HST) and if any of the following applies to you:

- you brought goods into a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario) from a non-participating province;
- · you brought goods into a participating province from another participating province for which the provincial part of the HST is lower;
- you imported commercial goods from outside Canada into a participating province;
- you are resident in a participating province and acquire intangible personal property or services for consumption, use, or supply significantly (10% or greater) in participating provinces for which the provincial part of the HST is higher. For purposes of this calculation, the provincial part of the HST for a non-participating province will be considered 0%; or
- you imported a motor vehicle from outside Canada into a participating province or brought a motor vehicle from a province into a participating province for which the provincial part of the HST is higher (see "Special rules for motor vehicles" on page 2 of this return).

For more information and instructions, see page 2 of this return.

Complete Part 1 (the top portion) of this return; keep it for your records. Copy your Business Number (if applicable), the reporting period, and the amounts from lines 501, 505, and 515 into the corresponding boxes in Part 2 (the lower portion). Complete the identification section on the back. Send us Part 2 along with your payment.

Business Number (if you have one)		Reporti	ng period	to	Year	Month	Day
	From	Year	Month Day				
	From			Due date	Year	Month	Day
Tax calculation							

Note: See "Tax calculation" on page 3 of this return to determine the value of taxable goods, services, intangible property and the provincial rate.

Value of taxable goods, services, intangible property, and prepayments			vincial rate or te change		eart of the HST on taxa angible property and p	
1	►	×	-			10
2	2	×	=			11
3		×	=			12
4		×	=			13
5	; Þ	×	=			14
6		×	=			15
7	' Þ	×	=			16
8		×	=			17
9		××	=			18
Total value of taxable goods, services, intangible property, and prepayments (add lines 1 to 9) Vous pouvez obtenir ce 1	formu	are se	(add line) the paymen ending with th	nis return.	Privacy Act, Personal	Information Bank number CRA PPU 080
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Business Number (if you have one)			Reporting pe Year Mo		Year	Month Day
	Fron	n L		nth Day	to	
Note Please complete the identification section on page 2 of this return.		goods	value of taxable s, services, intan rty, and prepayn			
		Total	tax due		505	

Payment enclosed

515

I certify that the information given on this return is, to the best of my knowledge, true, correct, and complete in every respect, and that I am the person required to file this return, or that I am authorized to sign this return on behalf of that person. It is a serious offence to make a false return.

Name (print)	Signature	Year				Month		Day	
			1	1	I			l l	1

 ${\color{black} \textbf{Self-assessment}}$ – You have to self-assess the provincial part of the HST in the following circumstances:

- Goods are purchased in a non-participating province or territory inside Canada, and brought into a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario).
- Goods are purchased in a participating province with a lower HST rate and brought into another participating province with a higher HST rate.
- Commercial goods (such as goods that are for sale or for any other commercial, industrial, occupational, institutional, or other like use) are imported into a participating province from outside Canada.
- Goods are delivered or made available to you in a participating province, or sent by mail or courier to you at an address in a participating province, from a non-registered non-resident of Canada.
- Services and intangible property (for example, intellectual property) were supplied to you in a non-participating province and they are used, consumed, or supplied by you significantly (more than 10%) in a participating province. You will also need to multiply the service or intangible property by the extent to which the service or property is used in each participating province. See "Tax Calculation" on page 3.
- Motor vehicles imported from outside Canada or brought into a
 participating province where you are the person importing or bringing
 the vehicle into the participating province and you are not required to
 register the vehicle in the participating province under the laws of that
 province relating to the registration of motor vehicles.

Note

If you import services or intangible property from outside Canada to any place in Canada, you should use Form GST59, *GST/HST Return for Imported Taxable Supplies*, to self-assess the GST/HST.

Exceptions - where no self-assessment is required.

Some of the exceptions from self-assessment of HST are listed below. Generally no self-assessment is required if:

- HST was already paid on the goods, services or intangible property at the same or higher rate in the province of acquisition as in the destination participating province;
- you are a selected listed financial institution and the amount of tax that would be payable is not a prescribed amount of tax;
- you are a participating employer of a pension plan that makes a deemed supply of the goods, services or intangible property to a pension entity and collects an amount of the provincial part of the HST under paragraph 172.1(5)(c) and 172.1(6)(c) that is greater than zero;
- the goods, services, or intangible property are zero-rated or exempt from GST/HST (no GST/HST applies);
- temporary importations, such as conveyances and baggage, are brought into a participating province by a non-resident person;
- property belongs to a returning resident where the property was owned and possessed by that resident for 31 days or more;

- personal and household effects are of a deceased person who was a resident of a participating province;
- a prize or trophy was won abroad (except merchantable goods);
- tourist literature supplied free of charge to a board of trade, chamber of commerce, municipal or automobile association, or a similar organization that resupplies it free of charge to the public;
- replacement property or a part under warranty is supplied free of charge;
- exclusive product of direct sellers, where the alternate collection method for direct-selling organizations is being used;
- property brought into a participating province at a particular time after it was previously acquired and removed from a participating province where, if applicable, self-assessment has occurred at a rate higher than the rate in the destination participating province, and in any event, no rebate has been claimed for the HST already paid;
- property donated to a charity or a public institution; or
- transportation and telecommunication service.

Special rules for motor vehicles – For a motor vehicle imported or brought into a participating province, **use this form (GST489)** if you are not required to register the vehicle in the province (e.g. the vehicle is a gift and someone else will register it, or the vehicle is not required to be registered in the province). In any other case, **do not use** this form to report the tax because it will be collected by the provincial licensing authority when the vehicle is registered with the province.

Reporting period – Enter the reporting period that includes the day that the tax becomes payable:

- if you purchase goods from a non-participating province and bring them into a participating province, or you bring imported commercial goods from outside Canada into a participating province, the tax becomes payable on the day the goods are brought into the participating province;
- if you are the recipient of goods delivered or made available to you, or sent by mail or courier from a non-registered non-resident of Canada, the tax becomes payable on the day the goods are delivered or made available to you in the participating province; and
- for services and intangible property, the tax becomes payable on the day the consideration (purchase price that is most often a payment of money) for the supply is paid, or on the day the consideration for the supply becomes due, whichever date is earlier.

The reporting period for non-registrants is the calendar month in which tax became payable. Enter the first day and the last day of that month.

Due date – The due date for this return is no later than the end of the month following the calendar month in which the tax became payable.

Example Monthly (2011)
Tax becomes payable: July Due Date: Augus	15



Identification

You have to complete this section.

Name		1
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Trading name (if different from above)		
Mailing address (Apt No – Street No Street name, PO Box, RR)		
		Y
City		E p
Province or territory	Postal code	
Contact name	Telephone No.	

Filing instructions

To file this return, mail Part 2 to the following address:

CANADA REVENUE AGENCY TAX CENTRE PO BOX 12071 STATION A ST. JOHN'S NL A1B 3Z1

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You **cannot** file this return at your financial institution. Write your Business Number, if you have one, on your cheque, and make it payable to the Receiver General. Make your payment in Canadian funds. You do not have to pay an amount of \$2 or less.

Important

We will charge a fee for any dishonoured payment. **Do not** staple, clip, tape, or fold voucher, cheque, or money order. **Do not** mail cash.

Tax calculation Allocated usage per province %

Property – For property brought into a participating province from a nonparticipating province, or property brought into a participating province from another participating province with a lower HST rate, enter 100% in this column.

Services and intangible property – If you are bringing into a participating province taxable services or intangible property from a non-participating province, or from another participating province with a lower HST rate, you must determine the percentage of use for the service or intangible property in each participating province.

Prepayments – For prepayments enter 100% in this column.

Allocated usage per province % – In this column enter the percentage of use for which the person acquired the property, service, or intangible property. For example if you required accounting services for your business located in two provinces, the use of the accounting services could be split 70% in one province and 30% in the other province (see chart below).

Taxable amounts – In this column enter the value of the goods, services, or intangible property that you acquired and brought into the participating province.

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Value of taxable goods, services, intangible property and total

prepayments – Multiply the "Allocated usage per province %" amount by the "Taxable amounts" from the above chart and enter the value for which you must self-assess under the heading "Value of taxable goods, services, intangible property, and prepayments" found on page 1. You must enter the calculated amounts on the same line number.

Total value of taxable goods, services, intangible property, and

prepayments (line 501) – Add lines 1 to 9. This is the amount that is the "Total value of taxable goods, services, intangible property, and prepayments."

Provincial rate or rate change – If you brought goods into a participating province from a non-participating province, self-assess the provincial part of the HST for that province. The provincial part of the HST for each province is:

- 7% in British Columbia;
- 8% in New Brunswick;
- 8% in Newfoundland and Labrador;
- 10% in Nova Scotia; and
- 8% in Ontario.

If you brought goods into a participating province from another participating province and the province you brought the goods into has a higher HST rate, self-assess the difference between the two rates. For example, if you brought goods into Nova Scotia from British Columbia, self-assess 3% (10% minus 7%).

Provincial part of the HST on taxable goods, services, intangible property and prepayments – Multiply the amounts you entered on lines 1 to

9 by the "Provincial rate or rate change" amount, and enter the results on the corresponding lines 10 to 18.

Total tax due (line 505) – Add lines 10 to 18, enter the result on line 505. This is the amount you will have to pay.

Payment (line 515) – For instructions on how to make a payment, see "Filing instructions" at the bottom of page 2.

For more information

If you need more information, call 1-800-959-5525.