

Information and instructions

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 15
Due Date:	August 31

▼ **Detach and return lower part (Part 2)** ▼

Identification

You have to complete this section.

Name	
Trading name (if different from above)	
Mailing address (Apt No – Street No Street name, PO Box, RR)	
City	
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**

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.

