



Public Service Bodies' Rebate for Charities Resident in Two or More Provinces, at Least One of Which Is a Participating Province

This info sheet will help you calculate your public service bodies' rebate (PSB rebate) if you are a charity that is:

- resident in two or more provinces, at least one of which is a participating province; and
- not a selected public service body (selected PSB).

This info sheet is for charities that use the “regular method” of calculating the PSB rebate. If a charity uses the “simplified method” to calculate its PSB rebate, it should follow the instructions set out in Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

British Columbia was a participating province from July 1, 2010 to March 31, 2013. Charities resident in British Columbia may only apply for a PSB rebate of the provincial part of the HST using the PSB rebate factor for British Columbia for claim periods that end on or after July 1, 2010, and begin before April 1, 2013.

Prince Edward Island became a participating province on April 1, 2013. Charities resident in Prince Edward Island may only apply for a PSB rebate of the provincial part of the HST using the PSB rebate factor for Prince Edward Island for claim periods that end on or after April 1, 2013.

Special rules apply if you are resident in British Columbia, and/or Prince Edward Island, and your claim period includes HST transitional dates. For more information, call GST/HST Rulings at 1-800-959-8287.

General

A charity may be able to recover a percentage of the GST and the federal part of the HST paid or payable¹ on its eligible purchases and expenses by claiming a PSB rebate. In addition, a charity resident in a

participating province may also be able to claim a PSB rebate to recover a percentage of the provincial part of the HST paid or payable on its eligible purchases and expenses.

A charity resident only in a non-participating province is not entitled to a PSB rebate of the provincial part of the HST.

The PSB rebate is calculated based on your non-creditable tax charged in a given claim period. Your non-creditable tax charged is generally the GST/HST paid or payable on eligible purchases and expenses that cannot be recovered in any way (for example, input tax credits [ITCs], refunds, rebates) other than by claiming a PSB rebate. For more information on how to calculate your non-creditable tax charged, refer to Guide RC4034, *GST/HST Public Service Bodies' Rebate*. More detailed information on the non-creditable tax charged will be available in upcoming GST/HST Memorandum 13.5, *Non-creditable Tax Charged*.

To file your first PSB rebate application, use Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*, and, if applicable, Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*. After we process your first rebate application, we will send you Form GST284 and, if applicable, Form GST284 SCH, which are personalized versions of Form GST66 and Form RC7066 SCH, for your subsequent rebate application.

Definitions such as “public institution”, “non-creditable tax charged”, and “claim period” that apply for GST purposes also apply under the HST and are found in Guide RC4034.

“Participating province” means a province that has harmonized its provincial sales tax with the GST to

¹ Throughout this info sheet, GST/HST “paid or payable” means GST/HST that became payable by the PSB during the claim period or that was paid by the PSB during the claim period without having become payable.

implement the HST. Participating provinces include New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island, but do not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities are carried on in that area.

How to use this info sheet

This info sheet sets out eight steps to work through to help you calculate your PSB rebate:

- The first two steps will help you determine whether this info sheet can be used in your situation to calculate your PSB rebate.
- Steps 3 to 5 break down how to calculate the PSB rebate of the GST and the federal part of the HST, which is entered on line 305 of Form GST66².
- Steps 6 to 8 break down how to calculate the PSB rebate of the provincial part of the HST, which is entered on the applicable line 305 for each participating province in which you are resident on Form RC7066 SCH.

How to determine if this info sheet applies to your charity

Step 1 – Determine if you are a charity that is not a selected PSB

To use this info sheet, you must be a charity that is **not** a selected PSB.

A “charity” means a registered charity or registered Canadian amateur athletic association for income tax purposes, but does not include a public institution. A charity can issue official donation receipts for income tax purposes.

A “selected PSB” is a school authority, a university or a public college that is established and operated other than for profit, a hospital authority, a municipality, a facility operator or an external supplier. If you are any of these bodies, you are a selected PSB and cannot use this info sheet to calculate your PSB rebate.

If you are a charity that is **not** a selected PSB, go to Step 2.

² In this info sheet, all references to Forms GST66 and RC7066 SCH also mean personalized Forms GST284 and GST284 SCH.

Step 2 – Determine if you are resident in two or more provinces, at least one of which is a participating province

You must know in which provinces you are resident for purposes of the PSB rebate. This info sheet only applies to charities that are resident in two or more provinces, at least one of which is a participating province.

For example, you may be:

- a charity that is resident only in New Brunswick and Nova Scotia;
- a charity that is resident only in Manitoba, Ontario, and Quebec; or
- a charity that is resident in every province and territory.

To determine in which provinces you are resident, refer to GST/HST Info Sheet GI-121, *Determining Whether a Public Service Body is Resident in a Province for Purposes of the Public Service Bodies’ Rebate*.

This information will be used in Step 7 and Step 8.

How to calculate your PSB rebate amount for line 305 on Form GST66

Step 3 – Calculate your non-creditable GST charged

To calculate your non-creditable GST charged in a particular claim period, do the following:

- list all the eligible purchases and expenses on which you paid the GST (5%) and determine the amount of the GST paid or payable on each eligible purchase or expense;
- if you received a provincial point-of-sale rebate of the provincial part of the HST payable on eligible purchases and expenses that are qualifying items³ (for example, printed books), you must also list such eligible purchases and expenses in this step and determine the amount of the federal part of the HST paid or payable on each qualifying item;

³ “Qualifying items” are specific products on which participating provinces give a rebate of the provincial part of the HST at the point of sale. For more information on point-of-sale rebates, refer to reason code 16 “Provincial point-of-sale rebate on qualifying items” in Guide RC4033, *General Application for GST/HST Rebate*.

- from the amount of the GST paid or payable on each eligible purchase or expense, or, if applicable, the federal part of the HST paid or payable on the qualifying items, subtract any ITC, other rebate, refund, or remission that you received or are entitled to receive for any of that amount. The result is the non-creditable GST charged for each purchase or expense; and
- add all the amounts of the non-creditable GST charged for the particular claim period. The total non-creditable GST charged will be used in Step 5 to calculate the PSB rebate of the GST and/or the federal part of the HST.

Step 4 – Calculate your federal non-creditable HST charged

To calculate your federal non-creditable HST charged in a particular claim period, do the following:

- list all the eligible purchases and expenses on which you paid the HST at the rate of 12%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 5/12;
- list all the eligible purchases and expenses on which you paid the HST at the rate of 13%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 5/13;
- list all the eligible purchases and expenses on which you paid the HST at the rate of 14%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 5/14;
- list all the eligible purchases and expenses on which you paid the HST at the rate of 15%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 5/15;

If you received a provincial point-of-sale rebate of the provincial part of the HST payable on qualifying items (for example, printed books), do not list these purchases or expenses in this step; list them in Step 3.

The result of each of the above calculations is the federal part of the HST paid or payable on each eligible purchase or expense.

- From the amount of the federal part of the HST paid or payable on each eligible purchase or expense,

subtract any ITC, other rebate, refund, or remission that you received or are entitled to receive for any of that amount. The result is the federal non-creditable HST charged for each purchase or expense; and

- add all the amounts of the federal non-creditable HST charged for the particular claim period. The total federal non-creditable HST charged will be used in Step 5 to calculate the PSB rebate of the GST and/or the federal part of the HST.

Step 5 – Calculate your PSB rebate of the GST and/or the federal part of the HST

To calculate your PSB rebate of the GST and/or the federal part of the HST, do the following:

- add the total non-creditable GST charged that was calculated in Step 3 and the total federal non-creditable HST charged that was calculated in Step 4;
- multiply the total by 50% (the federal PSB rebate factor for charities); and
- enter the result on line 305 of Form GST66, under the header “Federal”.

For a full explanation of how to complete the rest of Form GST66, *Application for GST/HST Public Service Bodies’ Rebate and GST Self-Government Refund*, refer to Guide RC4034, *GST/HST Public Service Bodies’ Rebate*.

How to calculate your PSB rebate amount for the applicable line 305 on Form RC7066 SCH

Step 6 – Calculate your provincial non-creditable HST charged

To calculate your provincial non-creditable HST charged in a particular claim period, do the following:

- list all the eligible purchases and expenses on which you paid the HST at the rate of 12%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 7/12;
- list all the eligible purchases and expenses on which you paid the HST at the rate of 13%, determine the amount of HST paid or payable on each eligible

purchase or expense, and multiply this amount by the fraction 8/13;

- list all the eligible purchases and expenses on which you paid the HST at the rate of 14%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 9/14;
- list all the eligible purchases and expenses on which you paid the HST at the rate of 15%, determine the amount of HST paid or payable on each eligible purchase or expense, and multiply this amount by the fraction 10/15;

If you received a provincial point-of-sale rebate of the provincial part of the HST payable on qualifying items (for example, printed books), do not list these purchases or expenses in this step; list them in Step 3.

The result of each of the above calculations is the provincial part of the HST paid or payable on each eligible purchase or expense.

- From the amount of the provincial part of the HST paid or payable on each eligible purchase or expense, subtract any ITC, other rebate, refund, or remission that you received or are entitled to receive for any of that amount. The result is the provincial non-creditable HST charged for each purchase or expense.

Each of these amounts will be used in Step 8 to calculate the PSB rebate of the provincial part of the HST.

Step 7 – Determine the extent to which you intended to consume, use, or supply each eligible purchase and expense in each province in which you are resident

Unlike the calculation of the PSB rebate of the GST and/or the federal part of the HST, you must calculate your PSB rebate of the provincial part of the HST based on the extent you intended to use⁴ each eligible purchase and expense in the course of your activities in each participating province in which you are resident.

⁴ Throughout this info sheet, the extent of “use” means extent of “consumption, use, or supply”.

To determine the extent to which you intended to use each eligible purchase and expense in each province in which you are resident, do the following:

- list your eligible purchases and expenses on which you paid HST; and
- record the extent (expressed as a percentage) to which you intended, at the relevant time⁵, to use each eligible purchase or expense in the course of your activities in each province in which you are resident and outside the provinces in which you are resident.

The total of the percentages recorded for each eligible purchase or expense must equal 100%.

Example 1

A charity that is resident in Nova Scotia, New Brunswick, and Quebec purchased consulting services. The charity must determine, at the relevant time (that is, at the time of purchase), the extent to which it intended to use the consulting services in the course of its activities in Nova Scotia, New Brunswick, and Quebec, and outside those three provinces. The charity determined that it intended to use the consulting services 85% in Nova Scotia, 5% in New Brunswick, 5% in Quebec, and 5% outside the provinces in which it is resident.

Example 2

A charity that is resident in Manitoba and Ontario purchased a computer. The charity must determine, at the relevant time (that is, at the time of purchase), the extent to which it intended to use the computer in the course of its activities in Manitoba and Ontario and outside those two provinces. The charity determined that it intends to use the computer 100% in Ontario, 0% in Manitoba, and 0% outside the provinces in which it is resident.

You cannot claim a PSB rebate of the provincial part of the HST paid or payable on eligible purchases and expenses to the extent that you intend to use the purchase or expense in the course of your activities in a non-participating province or in a province in which you are not resident.

⁵ Generally, the “relevant time” will be the time the supply was made to, or the property was imported, or brought into a participating province by the charity.

Step 8 – Calculate your PSB rebate of the provincial part of the HST

In this step, you will calculate your PSB rebate of the provincial part of the HST for each participating province in which you are resident (as determined in Step 2). To do this calculation, you will first need the applicable provincial PSB rebate factor for each participating province in which you are resident. Those rates are indicated in the following table:

PSB rebate factors for each participating province

| Province | PSB rebate factor |
|---------------------------|-------------------|
| Ontario | 82% |
| British Columbia* | 57% |
| Nova Scotia | 50% |
| New Brunswick | 50% |
| Newfoundland and Labrador | 50% |
| Prince Edward Island** | 35% |

* Only for claim periods that end on or after July 1, 2010, and begin before April 1, 2013. See the box on page 1 for more information.

**Only for claim periods that end on or after April 1, 2013. See the box on page 1 for more information.

Then, do the following calculations for each participating province in which you are resident:

- multiply the applicable PSB rebate factor for the participating province in which you are resident by the provincial non-creditable HST charged for each eligible purchase and expense (determined in Step 6);
- then multiply that amount by the extent (expressed as a percentage) that you intended to use that eligible purchase or expense in the course of your activities in that participating province (determined in Step 7);

If you have any purchases and expenses that you did not intend to use in the participating province in which you are resident (that is, where the percentage determined in Step 7 was 0%), do not include these purchases and expenses in the above calculations.

If you have any purchases and expenses where the extent of use is the same (for example, several purchases and expenses that you intended to use 100% in the participating province), you may combine the provincial non-creditable HST charged for these expenses. Do not combine purchases and expenses that have different percentages recorded in Step 7.

The result of this calculation is your PSB rebate of the provincial part of the HST paid or payable on each eligible purchase and expense.

- Add the amounts of the PSB rebate of the provincial part of the HST paid or payable on all of the eligible purchases and expenses. This is your total PSB rebate of the provincial part of the HST for that participating province; and
- enter the total PSB rebate amount for that participating province on the applicable line 305 of Form RC7066 SCH, as shown on the table below:

Line number on Form RC7066 SCH for each participating province

| Province | Line |
|---------------------------|--------|
| Ontario | 305-ON |
| British Columbia* | 305-BC |
| Nova Scotia | 305-NS |
| New Brunswick | 305-NB |
| Newfoundland and Labrador | 305-NL |
| Prince Edward Island** | 305-PE |

* Only for claim periods that end on or after July 1, 2010, and begin before April 1, 2013. See the box on page 1 for more information.

**Only for claim periods that end on or after April 1, 2013. See the box on page 1 for more information.

Repeat the above instructions in Step 8 for each participating province in which you are resident.

For a full explanation of how to complete the rest of Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies’ Rebate* and Form GST66, *Application for GST/HST Public Service Bodies’ Rebate and GST Self-Government Refund*, refer to Guide RC4034, *GST/HST Public Service Bodies’ Rebate*.

Only a charity resident in a participating province is eligible for a PSB rebate of the provincial part of the HST. However, a charity resident in any province may be eligible for other rebates of the provincial part of the HST for property or services removed from a participating province using, Form GST189, *General Application for Rebate of GST/HST* or Form GST495, *Rebate Application for Provincial Part of Harmonized Sales Tax (HST)*. The amount of these other rebates must be deducted from the amount of the provincial part of the HST paid or payable on the purchase or expense when calculating the provincial non-creditable HST charged in Step 6. For more information, refer to Guide RC4033, *General Application for GST/HST Rebates*.

For an example of a PSB rebate calculation for a charity, see the appendix at the end of this document.

Further information

All GST/HST technical publications are available on the CRA website at www.cra.gc.ca/gsthstech.

To make a GST/HST enquiry by telephone:

- for general GST/HST enquiries, call Business Enquiries at 1-800-959-5525
- for technical GST/HST enquiries, call GST/HST Rulings at 1-800-959-8287

If you are located in Quebec, call Revenu Québec at 1-800-567-4692 or visit their website at www.revenuquebec.ca.

If you are a selected listed financial institution (whether or not you are located in Quebec) and require information on the GST/HST or the QST, go to www.cra.gc.ca/slfi or

- for general GST/HST or QST enquiries, call Business Enquiries at 1-800-959-5525
- for technical GST/HST or QST enquiries, call GST/HST Rulings SLFI at 1-855-666-5166

Any legislative references in this publication are to the *Excise Tax Act* (the Act) unless otherwise specified. The information in this publication does not replace the law found in the Act and its regulations.

If this information does not completely address your particular situation, you may wish to refer to the Act or relevant regulation, or call GST/HST Rulings at 1-800-959-8287 for additional information. If you require certainty with respect to any particular GST/HST matter, you may request a ruling. GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, explains how to obtain a ruling or an interpretation and lists the GST/HST rulings centres.

GST/HST Rates

Reference in this publication is made to supplies that are subject to the GST or the HST. The HST applies in participating provinces at the following rates: 13% in Ontario, New Brunswick and Newfoundland and Labrador, 14% in Prince Edward Island and 15% in Nova Scotia. The GST applies in the rest of Canada at the rate of 5%. If you are uncertain as to whether a supply is made in a participating province, see GST/HST Technical Information Bulletin B-103, *Harmonized Sales Tax – Place of Supply Rules for Determining Whether a Supply is Made in a Province*.

APPENDIX – Example of a PSB rebate calculation for a charity

Example

A charity that is not a selected PSB is resident in Ontario, Nova Scotia, and Alberta. During a claim period, it had eligible purchases and expenses in various provinces.

The following table contains detailed information on these purchases and expenses that the charity will use to calculate its PSB rebate, including the province in which the supply is made, the applicable GST/HST rate, the amount of tax paid, the provinces where the charity intended to use the purchase or expense, and the percentage of intended use in each province.

Eligible purchases and expenses

| Eligible purchases or expenses | Province in which the supply is made | Amount paid multiplied by applicable GST/HST rate | Tax paid | Province and percentage of intended use |
|----------------------------------|--------------------------------------|---|------------|---|
| Rent | Ontario | \$5,000 × 13% | \$650 HST | Ontario – 100% |
| Computer | Alberta | \$1,000 × 5% | \$50 GST | Alberta – 100% |
| Paper | Ontario | \$60 × 13% | \$7.80 HST | Ontario – 100% |
| Software supplied electronically | Ontario | \$500 × 13% | \$65 HST | Ontario – 60% Alberta – 20% Nova Scotia – 20% |
| Hotel | Prince Edward Island | \$400 × 14% | \$56 HST | Prince Edward Island – 100% |
| Accounting services | Nova Scotia | \$1,200 × 15% | \$180 HST | Ontario – 50% Alberta – 10% Nova Scotia – 40% |

The charity was not eligible to claim any ITCs or any other rebate, refund, or remission of the GST/HST.

STEP 3 – CALCULATE YOUR NON-CREDITABLE GST CHARGED

The following table shows how the charity calculated its non-creditable GST charged using the calculation described in Step 3.

Non-creditable GST charged

| Eligible purchases or expenses | GST paid | Subtract ITCs, other rebates, refunds, or remissions | Non-creditable GST charged |
|--------------------------------|----------|--|----------------------------|
| Computer | \$50 | – \$0 | \$50 |

The total non-creditable GST charged is \$50.

STEP 4 – CALCULATE YOUR FEDERAL NON-CREDITABLE HST CHARGED

The following table shows how the charity calculated its federal non-creditable HST charged using the calculation described in Step 4.

Federal non-creditable HST charged

| Eligible purchases or expenses | HST Rate | Multiply HST paid by appropriate fraction | Federal part of HST | Subtract ITCs, other rebates, refunds, or remissions | Federal non-creditable HST charged |
|--------------------------------|----------|---|---------------------|--|------------------------------------|
| Rent | 13% | $\$650 \times 5/13$ | \$250 | - \$0 | \$250 |
| Paper | 13% | $\$7.80 \times 5/13$ | \$3 | - \$0 | \$3 |
| Software | 13% | $\$65 \times 5/13$ | \$25 | - \$0 | \$25 |
| Hotel | 14% | $\$56 \times 5/14$ | \$20 | - \$0 | \$20 |
| Accounting services | 15% | $\$180 \times 5/15$ | \$60 | - \$0 | \$60 |

The total federal non-creditable HST charged is \$358 ($\$250 + \$3 + \$25 + \$20 + \60), which is the total of all amounts entered in the last column.

STEP 5 – CALCULATE YOUR PSB REBATE OF THE GST AND/OR THE FEDERAL PART OF THE HST

The charity calculates the PSB rebate of the GST and the federal part of the HST by adding the total non-creditable GST charged (from Step 3) and the total federal non-creditable HST charged (from Step 4), and then multiplying the result by the federal PSB rebate factor for charities (50%), as follows:

$$(\$50 + \$358) \times 50\% = \$204$$

The total federal amount to be entered on line 305 of Form GST66 is \$204.

STEP 6 – CALCULATE YOUR PROVINCIAL NON-CREDITABLE HST CHARGED

The following table shows how the charity calculated its provincial non-creditable HST charged using the calculation described in Step 6.

Provincial non-creditable HST charged

| Eligible purchases or expenses | HST rate | Multiply HST paid by appropriate fraction | Provincial part of HST | Subtract ITCs, other rebates, refunds, or remissions | Provincial non-creditable HST charged |
|--------------------------------|----------|---|------------------------|--|---------------------------------------|
| Rent | 13% | $\$650 \times 8/13$ | \$400 | - \$0 | \$400 |
| Paper | 13% | $\$7.80 \times 8/13$ | \$4.80 | - \$0 | \$4.80 |
| Software | 13% | $\$65 \times 8/13$ | \$40 | - \$0 | \$40 |
| Hotel | 14% | $\$56 \times 9/14$ | \$36 | - \$0 | \$36 |
| Accounting services | 15% | $\$180 \times 10/15$ | \$120 | - \$0 | \$120 |

STEP 7 – DETERMINE THE EXTENT TO WHICH YOU INTENDED TO USE EACH ELIGIBLE PURCHASE AND EXPENSE IN EACH PROVINCE IN WHICH YOU ARE RESIDENT

The following table shows how the charity determined the extent of use for each eligible purchase and expense in each province using the information in Step 7. The total of the percentages recorded for each eligible purchase or expense must equal 100%.

Extent of use in each province

| Eligible purchases or expenses | Extent of use in Ontario | Add extent of use in Nova Scotia | Add extent of use in Alberta | Add extent of use outside the provinces in which you are resident | Total |
|--------------------------------|--------------------------|----------------------------------|------------------------------|---|--------|
| Rent | 100% | + 0% | + 0% | + 0% | = 100% |
| Paper | 100% | + 0% | + 0% | + 0% | = 100% |
| Software | 60% | + 20% | + 20% | + 0% | = 100% |
| Hotel | 0% | + 0% | + 0% | + 100% | = 100% |
| Accounting services | 50% | + 40% | + 10% | + 0% | = 100% |

STEP 8 – CALCULATE YOUR PSB REBATE OF THE PROVINCIAL PART OF THE HST

Using the information in the tables in Steps 6 and 7, the following tables show how the charity calculated its PSB rebate of the provincial part of the HST using the calculation described in Step 8. The charity must calculate its PSB rebate of the provincial part of the HST for each participating province in which it is resident. The charity is resident in the participating provinces of Ontario and Nova Scotia. Therefore, it must complete the calculation described in Step 8 for Ontario and Nova Scotia.

PSB rebate of the provincial part of the HST for Ontario

| Eligible purchases or expenses | Multiply PSB rebate factor for a charity resident in the participating province | Provincial non-creditable HST charged | Multiply extent of use in the participating province in which you are resident | Total PSB rebate amount |
|--------------------------------|---|---------------------------------------|--|-------------------------|
| Rent/paper | 82% × | \$404.80 | × 100% | \$331.94 |
| Software | 82% × | \$40 | × 60% | \$19.68 |
| Accounting services | 82% × | \$120 | × 50% | \$49.20 |

The total provincial amount to be entered on line 305 ON of Form RC7066 SCH is \$400.82 (\$331.94 + \$19.68 + \$49.20).

PSB rebate of the provincial part of the HST for Nova Scotia

| Eligible purchases or expenses | Multiply PSB rebate factor for a charity resident in the participating province | Provincial non-creditable HST charged | Multiply extent of use in the participating province in which you are resident | Total PSB rebate amount |
|--------------------------------|---|---------------------------------------|--|-------------------------|
| Software | 50% × | \$40 | × 20% | \$4 |
| Accounting services | 50% × | \$120 | × 40% | \$24 |

The total provincial amount to be entered on line 305-NS of Form RC7066 SCH is \$28 (\$4 + \$24).

As the charity is not resident in Prince Edward Island, it is not entitled to a PSB rebate of the provincial part of the HST paid on the purchase of the hotel accommodation that it used in Prince Edward Island.