



## Public Service Bodies' Rebate for Qualifying Non-profit Organizations 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 qualifying non-profit organization (qualifying NPO) 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 qualifying NPOs that use the "regular method" of calculating the PSB rebate. If a qualifying NPO 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. Qualifying NPOs 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. Qualifying NPOs 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 qualifying NPO may be able to recover a percentage of the GST and the federal part of the HST paid or payable<sup>1</sup> on its eligible purchases and expenses by

<sup>1</sup> 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.

claiming a PSB rebate. In addition, a qualifying NPO 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 qualifying NPO 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.



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“Participating province” means a province that has harmonized its provincial sales tax with the GST to 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 nine steps to work through to help you calculate your PSB rebate:

- The first three steps will help you determine whether this info sheet can be used in your situation to calculate your PSB rebate.
- Steps 4 to 6 break down how to calculate the PSB rebate of the GST and the federal part of the HST, which is entered on line 306 of Form GST66<sup>2</sup>.
- Steps 7 to 9 break down how to calculate the PSB rebate of the provincial part of the HST, which is entered on the applicable line 306 for each participating province in which you are resident on Form RC7066 SCH.

## How to determine if this info sheet applies to your qualifying NPO

### ***Step 1 – Determine if you are a non-profit organization that is not a selected PSB***

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

A “non-profit organization” (NPO) means a person (other than an individual, estate, trust, charity, public institution, municipality or government) that meets the following conditions:

- it is organized and operated solely for non-profit purposes; and

- it does not distribute or make available any of its income for the personal benefit of any proprietor, member or shareholder, unless the proprietor, member or shareholder is a club, a society or an association that has, as its primary purpose and function, the promotion of amateur athletics in Canada.

You may also refer to GST/HST Policy Statement P-215, *Determination of Whether an Entity Is a "Non-Profit Organization" for Purpose of the Excise Tax Act*.

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 an NPO that is **not** a selected PSB, go to Step 2.

### ***Step 2 – Determine if you are a qualifying NPO***

To be considered a qualifying NPO at any time in a fiscal year, you must be an NPO and your percentage of government funding for the fiscal year must be at least 40% of your total revenue. To find out how to calculate the percentage of government funding, refer to Guide RC4034, *GST/HST Public Service Bodies’ Rebate*.

If you are a qualifying NPO that is **not** a selected PSB, go to Step 3.

### ***Step 3 – 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 qualifying NPOs that are resident in two or more provinces, at least one of which is a participating province.

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

For example, you may be:

- a qualifying NPO that is resident only in New Brunswick and Nova Scotia;
- a qualifying NPO that is resident only in Manitoba, Ontario, and Quebec; or
- a qualifying NPO 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 8 and Step 9.

## How to calculate your PSB rebate amount for line 306 on Form GST66

### Step 4 – 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 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 items<sup>3</sup> (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;
- 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 6 to

<sup>3</sup> "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*.

calculate the PSB rebate of the GST and/or the federal part of the HST.

### Step 5 – 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 4.

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 6 to calculate the PSB rebate of the GST and/or the federal part of the HST.

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## **Step 6 – 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 4 and the total federal non-creditable HST charged that was calculated in Step 5;
- multiply the total by 50% (the federal PSB rebate factor for qualifying NPOs); and
- enter the result on line 306 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 306 on Form RC7066 SCH**

### **Step 7 – 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 4.

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 9 to calculate the PSB rebate of the provincial part of the HST.

### **Step 8 – 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 use<sup>4</sup> each eligible purchase and expense in the course of your activities in each participating province in which you are resident.

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

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

- record the extent (expressed as a percentage) to which you intended, at the relevant time<sup>5</sup>, 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 qualifying NPO that is resident in Nova Scotia, New Brunswick, and Quebec purchased consulting services. The qualifying NPO 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 qualifying NPO 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 qualifying NPO that is resident in Manitoba and Ontario purchased a computer. The qualifying NPO 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 qualifying NPO 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.

## Step 9 – 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

<sup>5</sup> 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 qualifying NPO.

Step 3). 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 7);
- 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 8);

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 8 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 8.

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 306 of Form RC7066 SCH, as shown on the table below:

Line number on Form RC7066 SCH for each participating province

Province	Line
Ontario	306-ON
British Columbia*	306-BC
Nova Scotia	306-NS
New Brunswick	306-NB
Newfoundland and Labrador	306-NL
Prince Edward Island**	306-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 9 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 qualifying NPO resident in a participating province is eligible for a PSB rebate of the provincial part of the HST. However, a qualifying NPO 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 7. For more information, refer to Guide RC4033, *General Application for GST/HST Rebates*.

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

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## Further information

All GST/HST technical publications are available on the CRA website at [www.cra.gc.ca/gsthsttech](http://www.cra.gc.ca/gsthsttech).

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](http://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](http://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 qualifying NPO

### Example

A qualifying NPO 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 qualifying NPO 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 qualifying NPO 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 qualifying NPO was not eligible to claim any ITCs or any other rebate, refund, or remission of the GST/HST.

### STEP 4 – CALCULATE YOUR NON-CREDITABLE GST CHARGED

The following table shows how the qualifying NPO calculated its non-creditable GST charged using the calculation described in Step 4.

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 5 – CALCULATE YOUR FEDERAL NON-CREDITABLE HST CHARGED

The following table shows how the qualifying NPO calculated its federal non-creditable HST charged using the calculation described in Step 5.



**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 6 – CALCULATE YOUR PSB REBATE OF THE GST AND/OR THE FEDERAL PART OF THE HST**

The qualifying NPO calculates the PSB rebate of the GST and the federal part of the HST by adding the total non-creditable GST charged (from Step 4) and the total federal non-creditable HST charged (from Step 5), and then multiplying the result by the federal PSB rebate factor for qualifying NPOs (50%), as follows:

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

The total federal amount to be entered on line 306 of Form GST66 is \$204.

**STEP 7 – CALCULATE YOUR PROVINCIAL NON-CREDITABLE HST CHARGED**

The following table shows how the qualifying NPO calculated its provincial non-creditable HST charged using the calculation described in Step 7.

**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 8 – 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 qualifying NPO determined the extent of use for each eligible purchase and expense in each province using the information in Step 8. 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 9 – CALCULATE YOUR PSB REBATE OF THE PROVINCIAL PART OF THE HST**

Using the information in the tables in Steps 7 and 8, the following tables show how the qualifying NPO calculated its PSB rebate of the provincial part of the HST using the calculation described in Step 9. The qualifying NPO must calculate its PSB rebate of the provincial part of the HST for each participating province in which it is resident. The qualifying NPO is resident in the participating provinces of Ontario and Nova Scotia. Therefore, it must complete the calculation described in Step 9 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 qualifying NPO 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 306 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 qualifying NPO 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 306-NS of Form RC7066 SCH is \$28 (\$4 + \$24).

As the qualifying NPO 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.