Agence du revenu du Canada

## APPLICATION FOR GST/HST PUBLIC SERVICE BODIES' REBATE AND GST SELF-GOVERNMENT REFUND

**Public service bodies' rebate** – Use this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated other than for profit. To determine if you are eligible, and for instructions on how to complete this form, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

**Self-government refund** – Use this form if you are eligible to claim a self-government refund of the GST or the federal part of the HST under a self-government agreement.

If you are a GST/HST registrant and you want to use the rebate to reduce an amount of GST/HST payable on your GST/HST return, you will have to complete Part C below.

If you are not a GST/HST registrant, you can file an application for the first six months of your fiscal year, and another application for the last six months of your fiscal year.

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, complete and send your form to:

Canada Revenue Agency Sudbury Tax Centre 1050 Notre Dame Avenue Sudbury ON P3A 5C1 If you are resident anywhere else in Canada, complete and send your form to:

Canada Revenue Agency Summerside Tax Centre 275 Pope Road, Suite 103 Summerside PE C1N 6A2

If you are a GST/HST registrant, you can file this application electronically with your GST/HST return using GST/HST NETFILE. For more information, go to www.cra.gc.ca/gsthst-netfile.

If you have questions about completing this form, go to www.cra.gc.ca/gsthst or call 1-800-565-9353.

Please use black or blue ink when co	mpleting this	form.		
Part A – Identification  Business Number		Name	Operating/trade name (if different from name)	
Mailing address		City	Province	Postal code
Physical location (if different from mailing address)		City	Province	Postal code
Contact person				
Telephone number		tration number registered charity)	What is your fiscal year-end? Month Da	
Part B – Claim period				
Period covered by this application:	From:	Year Month Day to:		nth Day
Part C – Offset on GST/HST return	1			
This part applies to GST/HST registra	ants only.			
Is the amount on line 409 of this form I	peing included	on line 111 of your GST/HST return?		Yes No
If <b>yes</b> , enter the reporting period end d	ate of your G	ST/HST return	Yea	ar Month Day
Part D – Certification				
I certify that the information given on thi	his form or ar	any documents attached is, to the best only part of it has not previously been claim anization.		
Name (print)		Title		
Signature		Telephone number	_ Y	ear Month Day
Do not write in this area.		,	1 1	



IC

NC

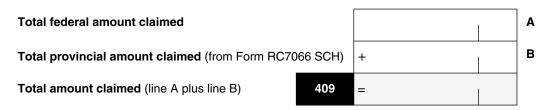
## Part E - Details of claim

Enter on the appropriate line of the table below the amount of rebate that you are claiming for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible goods or services in each activity. For more information, see "Special rules for claimants with multiple activity types" in Guide RC4034, *GST/HST Public Service Bodies' Rebate.* 

## **GST** and federal part of HST

If you are claiming a rebate for the provincial part of the HST, you must **also** complete and attach Form RC7066 SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate.* 

Line number	Activity type	Rebate factor	Federal
300	Municipality	100%	
301	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+
302	School authority established and operated on a non-profit basis	68%	+
303	Public college established and operated on a non-profit basis	67%	+
304	Hospital authority (only for activities related to operating a public hospital)	83%	+
305	Charity or public institution	50%	+
306	Qualifying non-profit organization – See <b>Note 1</b>	50%	+
307	Printed books (do not include in other activity types)	100%	+
308	Goods and services exported by a charity or public institution	100%	+
309	Self-government refund	100%	+
310	Hospital authority (for eligible activities other than the operation of a public hospital)  – See <b>Note 2</b>	83%	+
311	Facility operator (for eligible activities) – See Note 2	83%	+
312	External supplier (for eligible activities) – See Note 2	83%	+
	Total federal claim (enter this amount on line A below)		



Privacy Act, Personal Information Bank number CRA PPU 091

## Notes

- 1. If you are a qualifying non-profit organization, you must complete and file Form GST523-1, *Non-Profit Organizations Government Funding*, each year. Do not send us your annual reports or financial statements.
- 2. A rebate of 83% of the GST and the federal part of the HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities carried out in the course of operating a qualifying facility where facility supplies are made or to make facility supplies, ancillary supplies, or home medical supplies. For more information, go to www.cra.gc.ca/gsthst and select "Rebates" and then "Public service bodies' rebates."