

Agence du revenu du Canada

# PROVINCIAL SCHEDULE - GST/HST PUBLIC SERVICE BODIES' REBATE

Complete this schedule to claim a rebate for the provincial part of the HST 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. The HST only applies in Ontario and British Columbia after June 2010. No provincial rebate is available for goods and services on which you were only charged the GST. To determine the amount to enter on the appropriate line(s), see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

#### Note

A public service bodies' rebate for the provincial part of the HST is only available to public service bodies that are resident in a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario).

Attach a copy of this schedule to your Form GST66, Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund.

#### **Claimant Information**

Business Number	Name	Operating/trade name (if different from name)

## **ONTARIO**

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	
301-ON	University (or affiliated college or research body) established and operated on a non-profit basis	78%	+
302-ON	School authority established and operated on a non-profit basis	93%	+
303-ON	Public college established and operated on a non-profit basis	78%	+
304-ON	Hospital authority (only for activities related to operating a public hospital)	87%	+
305-ON	Charity	82%	+
306-ON	Qualifying non-profit organization – See <b>Note 1</b> on the back	82%	+
308-ON	Goods and services exported by a charity or public institution	100%	+
310-ON	Hospital (for eligible activities other than the operation of a public hospital) – See <b>Note 2</b> on the back	87%	+
311-ON	Facility operator (for eligible activities) – See Note 2 on the back	87%	+
312-ON	External supplier (for eligible activities) – See Note 2 on the back	87%	+
		Total	1

# **BRITISH COLUMBIA**

Line number	Activity type	Rebate factor	British Columbia
300-BC	Municipality	75%	
301-BC	University (or affiliated college or research body) established and operated on a non-profit basis	75%	+
302-BC	School authority established and operated on a non-profit basis	87%	+
303-BC	Public college established and operated on a non-profit basis	75%	+
304-BC	Hospital authority (only for activities related to operating a public hospital)	58%	+
305-BC	Charity	57%	+
306-BC	Qualifying non-profit organization – See <b>Note 1</b> on the back	57%	+
308-BC	Goods and services exported by a charity or public institution	100%	+
310-BC	Hospital (for eligible activities other than the operation of a public hospital) – See <b>Note 2</b> on the back	58%	+
311-BC	Facility operator (for eligible activities) – See Note 2 on the back	58%	+
312-BC	External supplier (for eligible activities) – See Note 2 on the back	58%	+
Total		Total	=



## **NOVA SCOTIA**

Line number	Activity type	Rebate factor	Nova Scotia
300-NS	Municipality	57.14%	
301-NS	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+
302-NS	School authority established and operated on a non-profit basis	68%	+
303-NS	Public college established and operated on a non-profit basis	67%	+
304-NS	Hospital authority (only for activities related to operating a public hospital)	83%	+
305-NS	Charity or public institution for non-selected public service body activities (see definition below) and a charity that is a facility operator or an external supplier	50%	+
306-NS	Qualifying non-profit organization (see <b>Note 1</b> below) for non-selected public service body activities (see definition below) and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+
308-NS	Goods and services exported by a charity or public institution	100%	+
		Total	3 =

# **NEW BRUNSWICK**

Line number	Activity type	Rebate factor	New Brunswick
300-NB	Municipality	57.14%	
305-NB	Charity that is not a selected public service body and a charity that is a facility operator or an external supplier	50%	+
306-NB	Qualifying non-profit organization (see <b>Note 1</b> below) that is not a selected public service body and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+
308-NB	Goods and services exported by a charity or public institution	100%	+
7		Total	=

# **NEWFOUNDLAND AND LABRADOR**

Line number	Activity type	Rebate factor	Newfoundland and Labrador
305-NL	Charity or public institution for non-selected public service body activities (see definition below)	50%	
306-NL	Qualifying non-profit organization (see <b>Note 1</b> below) for non-selected public service body activities (see definition below)	50%	+
308-NL	Goods and services exported by a charity or public institution	100%	+
т		Total	5

**Total provincial amount claimed** (add lines 1 to 5) Enter this amount on line B on the back of your Form GST66.

=

Privacy Act, Personal Information Bank number CRA PPU 091

### Non-selected public service body activities are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority;
  - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
  - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

#### 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. For more information, go to www.cra.gc.ca/gsthst and select "Rebates" and then "Public service bodies' rebates."