

# What's New?

## Changes affecting your GST/HST return

May 2016

### **New reporting lines on Form GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information***

As part of its ongoing effort to better serve businesses and simplify its electronic services, starting May 16, 2016, the Canada Revenue Agency (CRA) changed the way your business can report different types of income on line 101 of the GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) electronic return*.

If your business reports sales that include zero-rated supplies made in Canada, exempt supplies and zero-rated exports, you can now report these items separately on your electronic GST/HST return. Before May 16, 2016, you included such sales as one amount on line 101 of the return. This change will let the CRA properly determine your filing frequency and any mandatory electronic filing requirements that apply.

In the past, if your business had to file electronically or report more frequently due to the inclusion of non-taxable or zero-rated exports on line 101, you would have had to contact the CRA to get your account corrected. With the introduction of lines 90, 91, and 102, you will no longer need to do this.

### **What changed for businesses that report zero rated supplies made in Canada, exempt supplies and zero-rated exports**

Three new lines are available for reporting:

- Line 90 is for reporting taxable sales (including zero-rated supplies) made in Canada.
- Line 91 is for reporting exempt supplies, zero-rated exports, and other sales and revenue.
- Line 102 is for reporting, when applicable, an associate's taxable sales (including zero-rated supplies) made in Canada.

You or an authorized representative must select a box on the first page of the GST/HST NETFILE service to indicate that you want to report these types of sales.

Help text will be available by selecting the corresponding blue  button for each new line. The help text will describe what is to be reported.

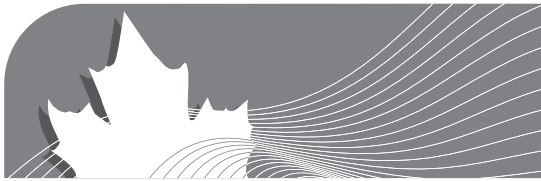
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### October 2015

#### Unique access code

As part of its ongoing efforts to reduce red tape for businesses and simplify its electronic services, starting October 19, 2015, the Canada Revenue Agency (CRA) will provide all GST/HST registrants with a new and unique access code on their GST34-2, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants*, or GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information*.

As of October 19, 2015, you will also be able to change your access code to one of your choice by going to [www.cra.gc.ca/gsthst-accesscode](http://www.cra.gc.ca/gsthst-accesscode). You can use this access code to file all your future GST34-2s or GST34-3s.

#### Delivery of the GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information*

Also starting October 19, 2015, **how often** you receive your GST34-3, and **what you get with it** will change.

- All GST/HST registrants that now receive a GST34-3 each time they have to file in the fiscal year will receive **one** GST34-3 package for the entire fiscal year.
- The package will contain your access code, a list of your reporting periods and filing due dates for that fiscal year, and the remittance vouchers for each period in the fiscal year.

**For example:** As a monthly filer, you now receive a GST34-3 every month throughout the year. After October 19, 2015, you will receive **one** GST34-3 package that has everything you need to file your 12 monthly returns. Your filing and payment/remittance due dates remain the same.

#### Helpful reminder

To help you keep track of your due dates, we encourage you to download the CRA Business Tax Reminders mobile app and create custom reminders and alerts for key CRA due dates for instalment payments, returns, and remittances. For more information, go to [www.cra.gc.ca/mobileapps](http://www.cra.gc.ca/mobileapps).