



Canada Revenue
Agency

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du Canada

The Special Quick Method of Accounting for Public Service Bodies

Is this guide for you?

This guide is for you if you are a municipality, a university, a public college, a school authority, a hospital authority, an external supplier, a facility operator, a qualifying non-profit organization, or a specified facility operator, and you would like to use the Special Quick Method. It explains how this method works, how to use it to calculate your net tax, and how to complete your goods and services tax/harmonized sales tax (GST/HST) return.

Note

If you are a charity, this election is available to you **only** if you meet certain criteria. For details, see “Who can make this election?” on page 7.

GST/HST and Quebec

In Quebec, Revenu Québec administers the GST/HST. If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms. For more information, see the Revenu Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*, available at www.revenu.gouv.qc.ca, or call 1-800-567-4692.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3. For more information, go to www.cra.gc.ca/alternate or call 1-800-959-2221.

What's new?

We list the major changes below, including changes that have been announced but were not law at the time of printing this guide. If they become law as proposed, they will be effective as of the dates indicated. For more information on these and other changes, see the areas outlined in colour in this guide.

Harmonized sales tax for Ontario

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the harmonized sales tax in Ontario at the rate of 13% (5% federal part and 8% provincial part).

Harmonized sales tax for British Columbia

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the harmonized sales tax in BC at the rate of 12% (5% federal part and 7% provincial part).

Harmonized sales tax rate change for Nova Scotia

As of July 1, 2010, Nova Scotia increased its harmonized sales tax rate to 15% (5% federal part and 10% provincial part).

Mandatory electronic filing

Under proposed changes, for reporting periods that end after June 2010, you may have to file your GST/HST returns electronically. For more information, see Guide RC4022, *General Information for GST/HST Registrants*, or go to www.cra.gc.ca/gsthst.

Place of supply rules

The place of supply rules have changed. For more information, 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*, or go to www.cra.gc.ca/placeofsupply.

My Business Account

You can now use the Instalment payment calculator service to calculate your instalment payments and view their related due dates.

To learn more about the growing list of services available in My Business Account, go to www.cra.gc.ca/mybusinessaccount.

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Definitions

Charity – means a registered charity or registered Canadian amateur athletic association for income tax purposes, but does not include a public institution.

Commercial service – means a service performed on goods, other than:

- a service of shipping the goods when a carrier provides the shipping; and
- a financial service.

Designated charity – is a charity that provides employment assistance to individuals with disabilities, supplies services that are performed by such individual to clients, and has been approved by the Minister of National Revenue to make its supplies of these services taxable when provided to a GST/HST registrant.

Election – is a way for businesses and organizations to choose various options that make it easier to comply with the GST/HST. Each election has its own eligibility requirements.

External supplier – means a charity, a public institution or a qualifying non-profit organization (other than a hospital authority or a facility operator), that makes ancillary supplies, facility supplies, or home medical supplies. For more information, call 1-800-959-5525.

Facility operator – means a charity, a public institution, or a qualifying non-profit organization (other than a hospital authority), that operates a qualifying facility.

Hospital authority – means an organization that operates a public hospital and that is designated by the Minister as a hospital authority for GST/HST purposes.

Municipality – for purposes of the Special Quick Method, means:

- an incorporated city, town, village, metropolitan authority, township, district, county or rural municipality, or other incorporated municipal body however designated;
- a local authority determined by the Minister to be a municipality; and
- a person designated by the Minister to be a municipality for municipal services it provides, but only for those services.

Non-participating province – means a province, territory, or any other area in Canada that is outside the participating provinces.

Non-profit organization (NPO) – means a person (other than an individual, estate, trust, charity, public institution, municipality, or government) that:

- was organized and is operated for non-profit purposes only; and
- 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 whose primary purpose and function is the promotion of amateur athletics in Canada.

Participating province – means the province of British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario.

Permanent establishment – of a person generally means:

- the person's fixed place of business through which the person supplies property and services, including a place of management, a branch, an office, a factory, a workshop; or a mine, an oil or gas well, a quarry, timberland, or any other place where natural resources are extracted; or
- a fixed place of business of someone else (other than a broker or an agent) who is acting in Canada for the person and through whom the person supplies property and services in the ordinary course of business.

Person – means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or any organization such as a society, a union, a club, an association, or a commission.

Prescribed government organization – generally refers to a Crown corporation that is organized and operated for non profit purposes and is not entitled to claim relief of GST/HST on its purchases.

Public college – means an organization that operates a post-secondary college or post-secondary technical institute:

- that receives funds from a government or a municipality to assist in the ongoing provision of educational services to the general public; and
- whose primary purpose is to provide programs of instruction in one or more fields of vocation, technical, or general education.

Public institution – means a registered charity for income tax purposes that is also a school authority, a public college, a university, a hospital authority or a local authority determined to be a municipality.

Public service body (PSB) – means a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college, or a university.

Qualifying non-profit organization (qualifying NPO) – means an NPO or prescribed government organization whose percentage of government funding is at least 40% of its total revenue.

School authority – means an organization that operates an elementary or secondary school in which it provides instruction that meets the standards of educational instruction established by the government of the province or territory in which the school is operated.

Selected public service body (selected PSB) – means:

- a hospital authority;
- a school authority, a university, or a public college established and operated otherwise than for profit;
- a municipality;
- a facility operator; or
- an external supplier.

Specified facility operator – means a non-profit organization operating, other than for profit, a health care facility, or a part of a facility that provides residents of the facility who have limited mental or physical capacity for self-supervision and self-care with:

- nursing and personal care under the direction or supervision of qualified medical and nursing care staff, or other personal and supervisory care (other than domestic services of an ordinary household nature), as required by each resident on an individual basis;
- assistance with the activities of daily living and social, recreational, and other related services to meet the psycho-social needs of the residents; and
- meals and accommodation.

Supply – means the provision of property or a service in any way, including sale, transfer, barter, exchange, licence, rental, lease, gift, or other disposition.

University – means a recognized degree-granting institution or an organization that operates a college affiliated with, or a research body of, such an institution.

The Special Quick Method

The Special Quick Method is a simplified accounting option available to selected public service bodies, qualifying non-profit organizations, specified facility operators, and certain charities. This method reduces paperwork and makes it easier to calculate the GST/HST remittances and file GST/HST returns, because it eliminates the need to keep track of the actual GST/HST paid on most purchases and to separate purchases that are for commercial activities and making exempt supplies.

When you use the Special Quick Method, you still charge the GST at the 5% rate or the HST at the applicable rate on your taxable supplies of goods and services. However, to calculate the amount of GST/HST to remit, you multiply the amount of your GST/HST-included supplies for the reporting period by the remittance rate, or rates, that apply in your situation.

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the HST in Ontario at the rate of 13% (5% federal part and 8% provincial part).

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the HST in BC at the rate of 12% (5% federal part and 7% provincial part).

Also, as of July 1, 2010, Nova Scotia increased its HST rate to 15% (5% federal part and 10% provincial part).

As a result of these recent changes, the HST rate varies depending on the province. The chart below shows the applicable rates beginning January 1, 2008.

GST/HST Rates		
	Before July 1, 2010	On or after July 1, 2010
Ontario	GST at 5%	HST at 13%
British Columbia	GST at 5%	HST at 12%
Nova Scotia	HST at 13%	HST at 15%
New Brunswick	HST at 13%	HST at 13%
Newfoundland and Labrador	HST at 13%	HST at 13%
Territories and other provinces in Canada	GST at 5%	GST at 5%

The Special Quick Method remittance rates are less than the applicable rates of tax that you collect. This means that you remit only a part of the tax you collect. The part of the tax that you keep accounts for the approximate value of the input tax credits (ITCs) you would normally have claimed since you cannot claim ITCs on most of your purchases when you use this method.

Note

Whether the Special Quick Method will be more beneficial for you to use compared to the regular method depends upon your specific situation.

If you are an organization that is eligible to use the Special Quick Method, you might be entitled to claim a public service body rebate for the tax that is not eligible for an ITC. For more information see guide RC4034, *GST/HST Public Service Bodies Rebate*.

Who can make this election?

You have to be a GST/HST registrant to elect to use the Special Quick Method. You must also qualify as one of the following:

- a selected public service body;
- a specified facility operator;
- a qualifying non-profit organization ; or
- a designated charity.

Note

You **cannot** make this election if you are a provincial gaming authority or a listed financial institution.

Divisions and departments

Generally, your Special Quick Method election applies to all your divisions and departments whether or not they file separate GST/HST returns. However, the election does not apply to separate divisions or departments of your organization that are in the business of providing telephone services, electricity, or natural gas. If you have separate divisions or departments with these business activities, their net tax has to be calculated using the regular method.

When can you make the election?

If you file annual GST/HST returns, you have to make the election on or before the first day of your second fiscal quarter.

If you file monthly or quarterly GST/HST returns, you have to make your election on or before the due date of the return on which you begin using the Special Quick Method.

You can start using the Special Quick Method on the effective date you indicate to us, provided it is the first day of a GST/HST reporting period.

If you previously elected to use the Special Quick Method and had revoked that election, you have to wait a minimum of one year from the date the revocation became effective before you can make the election again.

How do you elect to use the Special Quick Method?

To elect to use the Special Quick Method, complete and send Form GST287, *Election or Revocation of the Election by Public Service Bodies to use the Special Quick Method of Accounting*, to your tax services office.

How long does the election stay in effect?

Your election stays in effect until the earlier of:

- the first day of a reporting period in which you no longer qualify as a selected public service body, a specified facility operator, a qualifying non-profit organization, or a designated charity; and
- the day on which the revocation of your election becomes effective.

Qualifying non-profit organizations

If you were a qualifying non-profit organization that elected to use the Special Quick Method and you cease to be a qualifying non-profit organization, you are no longer eligible to use this method.

If you have a monthly or quarterly reporting period and you are not a qualifying non-profit organization at the **beginning** of a fiscal year, you cannot use the Special Quick Method for that year. You have to begin using the regular method of calculating your net tax for the first reporting period of that fiscal year and for all reporting periods that follow, unless you become eligible for, and elect to use, the Special Quick Method again in the future.

If you have an annual reporting period and you are not a qualifying non-profit organization at the **end** of your fiscal year, you cannot use the Special Quick Method for that year. You have to begin using the regular method of calculating your net tax for that fiscal year and for all fiscal years that follow, unless you become eligible for, and elect to use, the Special Quick Method again in the future.

When and how can you revoke the election?

You can revoke the election only **after** your Special Quick Method election has been in effect for at least one year.

Exception

For reporting periods that include July 1, 2010, or for any reporting period that begins after July 1, 2010, but before July 1, 2011, you can revoke your Special Quick Method election, even if it has not been in effect for at least one year.

To revoke the election, complete and send Form GST287, *Election or Revocation of the Election by Public Service Bodies to use the Special Quick Method of Accounting*, to your tax services office.

You have to revoke the election by the due date of the GST/HST return for the last reporting period in which you wish to use the Special Quick Method.

Note

The effective date for revoking your election has to be the first day of a reporting period.

If you revoke the election, **you have to wait at least one year** before you can elect to use the Special Quick Method again.

In addition, if you stop using the Special Quick Method, you cannot claim ITCs for any tax paid or payable on purchases you made while using it, other than the ITCs you would have been entitled to claim, but did not claim, while you were using the Special Quick Method.

Books and records

When you complete your GST/HST return using the Special Quick Method, you do not have to indicate the actual GST/HST that you charged on most of your taxable supplies or the GST/HST paid or payable on most of your business purchases. However, you still have to keep detailed records of this information. Keep all books and records related to your business purchases and your supplies for six years after the year they relate to. These have to be made available to our auditors on request.

Using the Special Quick Method

Supplies not eligible for the Special Quick Method calculation

Certain supplies of goods and services are not included in the Special Quick Method calculation. These supplies are:

- sales of real property;
- zero-rated supplies;
- supplies made outside Canada;
- supplies of financial services;
- supplies for which the recipient is not required to pay tax, such as certain supplies to Indians and supplies to provincial governments (unless the province has agreed to pay the GST/HST);
- supplies of property (other than capital property) or services for which you had to self-assess tax because you appropriated property or services for the benefit of a shareholder, a beneficiary, a partner, or a member of your organization;
- supplies of property or services for which you had to self-assess tax because you received a reimbursement under a warranty for property or services you acquired, and you were entitled to claim an input tax credit (ITC) or rebate;
- supplies of personal property (that is—property other than real property) for which you had to self-assess tax because you are a creditor who seized or repossessed the property and you kept the property to use in your business;
- supplies of property or services you made to an employee or shareholder on which you have to account for tax on the value of the supplies and that is to be included in the individual's income as a taxable benefit;
- supplies you made on another person's behalf while acting as an agent or an auctioneer on which you have to account for the tax;
- supplies of property or services for which you have to self-assess tax because you received a rebate of an amount, part of which was the GST/HST, from a GST/HST registrant on your acquisition of property or a service, and you were also entitled to claim an ITC or a rebate for the tax you paid on that acquisition; and

- supplies of personal property for which you have to self-assess tax because you acquired or imported the property to use primarily (more than 50%) in your commercial activities, and you began to use it primarily for other purposes.

You have to use the regular method to account for the supplies listed previously (except for certain capital property). This means that if you make one of these supplies and the supply is taxable, you have to indicate the actual amount of the GST/HST collected or collectible on your supply when you calculate your net tax for a reporting period.

Note

Special rules apply to the sale of capital assets and eligible capital property. The tax collected or collectible on the sale of any capital assets or eligible capital properties that have a fair market value of at least \$10,000 at the time of the supply has to be included in your net tax. For more information, call 1-800-959-5525.

Claiming input tax credits

You do not claim input tax credits (ITCs) on most of your purchases and expenses since, under the Special Quick Method, you keep a part of the tax you charge. However, you can claim any ITCs to which you are entitled for the following:

- purchases of real property and improvements to real property;
- purchases of capital assets (other than real property), such as computers and vehicles, and purchases of eligible capital property if the fair market value of the property at the time of purchase is at least \$10,000;
- purchases of improvements to capital assets (other than real property) such as computers and vehicles and to eligible capital property;
- purchases on which the GST/HST became payable **before** your Special Quick Method election took effect, if the time limit to claim the amounts has not expired;
- goods sold by an auctioneer or agent on your behalf where the auctioneer or the agent has to account for the tax; and
- goods you are considered to have:
 - acquired for use exclusively in your commercial activities because an unregistered non-resident, who paid tax on an importation or deemed supply of the goods, transferred them to you in order for you to make a taxable supply of a commercial service to the non-resident in respect of the goods; and
 - supplied, in the course of your commercial activities, as an agent on behalf of the non-resident.

What are my Special Quick Method remittance rates?

Usually, you only have to use one remittance rate. However, there are several different Special Quick Method rates that may apply, and in certain circumstances you have to use more than one rate to calculate your net tax for a reporting period.

To determine whether more than one remittance rate applies, you are to look at the following:

- where you are located and where you made your supplies; and
- whether you are acting in more than one capacity (for example, a university that is also a hospital authority).

Transitional rules

For reporting periods that begin before July 1, 2010, the old rates apply to the amount that became due, or is paid without being due, before July 1, 2010. The new rates apply to the remaining amount.

For the old and new remittance rates, see the appendices starting on page 12.

Where are you located and where did you make your supplies?

Generally, you have to use two or more different remittance rates for your net tax calculation when you make eligible supplies in both a participating province **and** a non-participating province in the same reporting period.

Example

A hospital authority in New Brunswick (NB), a participating province, made 80% of its eligible supplies for a reporting period beginning on January 1, 2010, in NB. It made the other 20% of its eligible supplies for that reporting period in Prince Edward Island (PEI), a non-participating province. The hospital authority has to use the 9.1% remittance rate for the eligible supplies it made in NB, and the 2.1% remittance rate for the eligible supplies it made in PEI.

Special rules to determine your remittance rate

Special rules apply when **90% or more** of the eligible supplies you made in a reporting period were in either a participating province **or** a non-participating province.

If you are a specified facility operator, a qualifying non-profit organization, or a designated charity but **not** a selected public service body, and 90% or more of the eligible supplies you made through a permanent establishment in a reporting period were made in:

- a participating province, then treat all of the supplies made through that permanent establishment as having been made in a participating province (that is—only use the rate that you would have to use had all eligible supplies actually been made in a participating province); **or**

- a non-participating province, then treat all of the supplies made through that permanent establishment as having been made in a non-participating province (that is—only use the rate that you would have to use had all eligible supplies actually been made in a non-participating province).

If you are a selected public service body, and 90% or more of the eligible supplies you made in a reporting period were made in:

- participating provinces, then treat all of those supplies as having been made in a participating province (that is—only use the rate that you would have to use had all eligible supplies actually been made in a participating province); **or**
- non-participating provinces, then treat all of those supplies as having been made in a non-participating province (that is—only use the rate that you would have to use had all eligible supplies actually been made in a non-participating province).

If any of these situations applies to you for supplies you made in a reporting period, you may be able to use only one remittance rate for that reporting period. If none of these situations applies to you, you will have to use more than one remittance rate.

When do you use more than one remittance rate?

You may have to use more than one remittance rate if:

- you make supplies while acting in different capacities (that are covered under the Special Quick Method); **or**
- you make supplies in participating and non-participating provinces.

Example

An organization in Alberta is both a university and a hospital authority. It makes all of its supplies in Alberta which is a non-participating province. (The amount of supplies the university makes through a vending machine is less than 25% of the amount determined by the formula below.) It made the election to use the Special Quick Method. The organization has to use two remittance rates to calculate its net tax. For a reporting period beginning on or after January 1, 2008, it has to use the 4.4% rate for eligible supplies it makes in its capacity as a university and the 4.5% rate for eligible supplies it makes in its capacity as a hospital authority.

Sales of books in a participating province

When you sell books in a participating province, the applicable HST rate applies to the sale. However, the purchaser is eligible for a rebate of the provincial part of the HST. Usually, the supplier gives the amount of this rebate to the purchaser at the point-of-sale.

When you give this rebate, use a lower remittance rate for the supply of the books to account for the rebate you gave (that is—use the remittance rate that would apply had the sale been made in a non-participating province and the supplier was situated in a non-participating province).

Point-of-sale rebates

The participating provinces of Ontario, British Columbia, and Nova Scotia offer point-of-sale rebates for the provincial part of the HST payable on books and certain designated items. As a result, vendors in those provinces collect only the 5% federal part of the HST payable on sales of these items. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

Vending machine sales by a university or a public college

Use the applicable rate if you are a university or a public college where some of your revenues from taxable supplies come from sales made through vending machines that you operate or retail establishments (other than a restaurant, a cafeteria, a pub, or similar establishment) and these supplies account for at least 25% of the amount calculated using the following calculation:

$$(A + B) \times 365/C$$

- A** is the total amount of revenue collected or collectible for **all** taxable supplies you made in your last fiscal year (except sales of real property, capital assets and eligible capital property, zero-rated exports, and supplies made to provincial governments that are not required to pay the tax);
- B** is the total of all GST/HST you had to collect on **all** taxable supplies you made in your last fiscal year (except on sales of real property, capital assets, and eligible capital property); and
- C** is the number of days in your last fiscal year.

For the old and new remittance rates, see the appendices starting on page 12.

Special situations

Credit adjustments

You may give a customer a credit, refund, or rebate because you reduced the price of a good or service. You may deduct the amount of the credit, the refund, or the rebate from the amount of your total eligible supplies **before** calculating your net tax using the Special Quick Method remittance rate. However, your supply of the good or service to the customer must be an eligible supply. For a list of supplies **not eligible** for the Special Quick Method, see page 8.

Note

This deduction should be made for the reporting period in which you paid or credited the amount to your customers.

Trade-ins

If you use the Special Quick Method, you have to include in your sales calculations any amount credited to a purchaser for a trade-in. For example, you sell a pair of skates for \$100 and accept a used pair of skates. You give a credit of \$35 for the new skates. You have to include \$100 in the total eligible sales for your net tax calculation.

Completing your GST/HST return using the Special Quick Method

If you only have to use one Special Quick Method remittance rate, follow these steps. Only complete the lines of the return that apply to you.

If you have to use more than one remittance rate, follow these instructions for **each** rate.

Line 101 – Sales and other revenue

For each reporting period, add your revenues from taxable supplies (include the GST/HST at the rate that applied at that time) and enter the total on line 101, rounded off to the nearest dollar.

Do not include the following on line 101:

- revenue from supplies that are not eligible for the Special Quick Method calculation (see page 8); and
- provincial sales tax.

Line 103 – GST/HST collected or collectible

Step 1: Multiply the total you entered on line 101 by the remittance rate that applies for each reporting period. To determine the applicable rate, see the appendices starting on the page 12.

Step 2: Calculate the GST/HST you had to charge on taxable supplies that are **not** eligible. For a list of these supplies, see pages 8.

Step 3: Add the amounts from Step 1 and Step 2 and enter the result on line 103.

Line 104 – Adjustments

Enter the total of any adjustments to be added to the net tax for the reporting period (for example, the GST/HST you obtained on the recovery of a bad debt from supplies that are **not eligible** for the Special Quick Method calculation).

Line 105 – Total GST/HST and adjustments for period

Add the amounts on lines 103 and 104, and enter the total on line 105.

Line 106 – Input tax credits (ITCs)

Add any amounts that you are eligible to claim as an ITC and enter the total on line 106. For a list of the expenditures for which you are still eligible to claim ITCs, see page 8.

Line 107 – Adjustments

Enter the total of any adjustments to be deducted when determining the net tax for the reporting period (for example, the GST/HST included in a bad debt from supplies that are **not** eligible for the Special Quick Method calculation).

Line 108 – Total ITCs and adjustments

Add the amounts on lines 106 and 107, and enter the result on line 108.

Line 109 – Net tax

Subtract the amount on line 108 from the amount on line 105, and enter the result on line 109. If the result is negative, enter a minus sign in the box next to the line number.

Line 110 – Instalment and other annual filer payments

Enter any instalment and other annual filer payments you made for the reporting period on line 110.

Line 111 – Rebates

Enter the total amount of GST/HST rebates, **only** if the rebate form indicates that you can claim the amount on line 111. If you have entered an amount on line 111, attach the rebate application to the GST/HST return.

Line 112 – Total other credits

Add the amounts on lines 110 and 111, and enter the result on line 112.

Line 113 A – Balance

Subtract the amount on line 112 from the amount on line 109, and enter the result on line 113 A. If the result is negative, enter a minus sign in the box next to the line number.

Line 205 – GST/HST due on acquisition of taxable real property

If you **acquired** taxable real property and have to remit the GST/HST on your acquisition, enter the amount of that GST/HST on line 205.

Line 405 – Other GST/HST to be self-assessed

Enter the applicable rate of the provincial part of the HST you have to self-assess when you bring property or a service into a participating province, or when you import commercial goods, services, or intangible property into Canada.

Line 113 B – Total other debits

Add the amounts on lines 205 and 405, and enter the result on line 113 B.

Line 113 C – Balance

Add the amounts on lines 113 A and 113 B, and enter the result on line 113 C. If the result is negative, enter a minus sign in the box next to the line number.

Line 114 – Refund claimed

If the amount entered on line 113 C is negative, enter this amount on line 114 to claim your refund.

Note

We do not charge or refund a balance of \$2 or less.

Line 115 – Payment enclosed

If the amount entered on line 113 C is positive, enter this amount on line 115. Enclose a cheque for this amount. For more payment options, go to www.cra.gc.ca/payments.

Note

If you are using GST/HST NETFILE or TELEFILE to file your GST/HST return and you have an amount owing, use the enclosed Form RC158, *GST/HST Netfile/Telefile Remittance Voucher* to make your payment.

Appendix A – Special Quick Method rates on or after July 1, 2010

For reporting periods that begin before July 1, 2010, the old rates apply to the amount that became due, or is paid without being due, before July 1, 2010. The new rates apply to the remaining amount.

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is at least 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	4.1%	3.4%	0.8%	2.7%	3.3%	0.8%
Supplies made in British Columbia	10.1%	9.4%	7.0%	8.8%	9.4%	7.0%
Supplies made in Nova Scotia	12.4%	11.8%	9.4%	11.2%	11.8%	9.4%
Supplies made in any other participating province	10.9%	10.2%	7.8%	9.6%	10.2%	7.8%

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is less than 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	4.4%	3.9%	2.4%	3.6%	3.9%	2.4%
Supplies made in British Columbia	10.3%	9.9%	8.5%	9.6%	9.9%	8.5%
Supplies made in Nova Scotia	12.7%	12.3%	10.9%	12.0%	12.3%	10.9%
Supplies made in any other participating province	11.1%	10.7%	9.3%	10.4%	10.7%	9.3%

If you are a **specified facility operator**, a **qualifying non-profit organization**, or a **designated charity**, use these rates:

	Permanent establishment in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	3.6%	2.3%	1.8%	1.4%	3.0%	1.8%
Supplies made in British Columbia	9.7%	8.4%	8.0%	7.6%	9.1%	8.0%
Supplies made in Nova Scotia	12.0%	10.8%	10.4%	10.0%	11.4%	10.4%
Supplies made in any other participating province	10.5%	9.2%	8.8%	8.4%	9.9%	8.8%

If you are a **school authority**, use these rates:

	Permanent establishment in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	4.4%	4.1%	2.4%	3.6%	4.2%	2.4%
Supplies made in British Columbia	10.3%	10.1%	8.5%	9.6%	10.2%	8.5%
Supplies made in Nova Scotia	12.7%	12.5%	10.9%	12.0%	12.6%	10.9%
Supplies made in any other participating province	11.1%	10.9%	9.3%	10.4%	11.0%	9.3%

If you are a **municipality**, use these rates:

	Municipality in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	4.7%	4.3%	3.9%	3.7%	4.3%	2.8%
Supplies made in British Columbia	10.7%	10.3%	9.9%	9.7%	10.3%	8.9%
Supplies made in Nova Scotia	13.0%	12.6%	12.3%	12.1%	12.6%	11.2%
Supplies made in any other participating province	11.5%	11.1%	10.7%	10.5%	11.1%	9.7%

If you are a **hospital authority**, an **external supplier**, or a **facility operator**, use these rates:

	Permanent establishment in:					
	Non-participating province	British Columbia	New Brunswick	Nova Scotia	Ontario	Newfoundland and Labrador
Supplies made in a non-participating province	4.5%	3.6%	2.1%	4.0%	4.2%	2.1%
Supplies made in British Columbia	10.5%	9.7%	8.3%	10.0%	10.2%	8.3%
Supplies made in Nova Scotia	12.8%	12.0%	10.7%	12.4%	12.5%	10.7%
Supplies made in any other participating province	11.3%	10.5%	9.1%	10.8%	11.0%	9.1%

If you are a **public service body** that provides a point-of-sale rebate on eligible goods and that the supply of these goods was made in an eligible participating province, use these rates:

Public service body is:	Permanent establishment in:
	Any province
a municipality	4.7%
a university or public college with vending machines sales at least 25% of amount determined by formula on page 10	4.1%
a university or public college with vending machines sales less than 25% of amount determined by formula on page 10	4.4%
a school authority	4.4%
a hospital authority	4.5%
an NPO or a charity	3.6%

Appendix B – Special Quick Method rates on or after January 1, 2008, and before July 1, 2010

For reporting periods that begin on or after January 1, 2008, and before July 1, 2010, the following rates apply to the amount that became due, or is paid without being due, before July 1, 2010. The rates provided in Appendix A apply to the remaining amount.

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is at least 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.1%	0.8%	3.0%	0.8%
Supplies made in a participating province	10.9%	7.8%	9.8%	7.8%

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is less than 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.4%	2.4%	3.7%	2.4%
Supplies made in a participating province	11.1%	9.3%	10.5%	9.3%

If you are a **specified facility operator**, a **qualifying non-profit organization**, or a **designated charity**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	3.6%	1.8%	1.8%	1.8%
Supplies made in a participating province	10.5%	8.8%	8.8%	8.8%

If you are a **school authority**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.4%	2.4%	3.7%	2.4%
Supplies made in a participating province	11.1%	9.3%	10.5%	9.3%

If you are a **municipality**, use these rates:

	Municipality in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.7%	3.9%	3.9%	2.8%
Supplies made in a participating province	11.5%	10.7%	10.7%	9.7%

If you are a **hospital authority**, an **external supplier**, or a **facility operator**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.5%	2.1%	4.1%	2.1%
Supplies made in a participating province	11.3%	9.1%	10.9%	9.1%

Appendix C – Special Quick Method rates on or after July 1, 2006, and before January 1, 2008

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is at least 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.8%	1.6%	3.8%	1.6%
Supplies made in a participating province	11.5%	8.5%	10.5%	8.5%

If you are a **university** or a **public college** and the amount of supplies that you make through **vending machines** is less than 25% of the amount determined by the formula on page 10, use these rates:

	University or public college located in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	5.2%	3.3%	4.6%	3.3%
Supplies made in a participating province	11.8%	10.1%	11.3%	10.1%

If you are a **specified facility operator**, a **qualifying non-profit organization**, or a **designated charity**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	4.3%	2.5%	2.5%	2.5%
Supplies made in a participating province	11.0%	9.4%	9.4%	9.4%

If you are a **school authority**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	5.2%	3.2%	4.6%	3.2%
Supplies made in a participating province	11.8%	10.0%	11.3%	10.0%

If you are a **municipality**, use these rates:

	Municipality in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	5.6%	4.8%	4.8%	3.7%
Supplies made in participating a province	12.2%	11.5%	11.5%	10.5%

If you are a **hospital authority**, an **external supplier**, or a **facility operator**, use these rates:

	Permanent establishment in:			
	Non-participating province	New Brunswick	Nova Scotia	Newfoundland and Labrador
Supplies made in a non-participating province	5.4%	3.0%	5.0%	3.0%
Supplies made in participating a province	12.0%	9.8%	11.6%	9.8%

For more information

Contact us if, after reading this guide, you would like to get forms or publications, or you need more help.

To get forms or publications, go to www.cra.gc.ca/gsthstpub or call 1-800-959-2221.

For more information, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Direct deposit



Direct deposit is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates. If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can send us a completed Form GST469, *Direct Deposit Request*. To get Form GST469, go to www.cra.gc.ca/dd-bus or call 1-800-959-2221.

GST/HST rulings and interpretations

You may request a ruling or interpretation on how the GST/HST applies to a specific transaction for your operations. This service is provided free of charge. For more information, see GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, available at www.cra.gc.ca/gsthstrulings or call 1-800-959-8287.

My Business Account

Access your business accounts online through My Business Account. With the wide range of services offered, you can:

- view your account balances and transactions;
- transfer payments;
- get additional remittance vouchers;
- calculate a future balance;
- calculate your instalment payments;
- make online requests for financial transactions;
- authorize your employees and representatives to have immediate online access;

- file a GST/HST return electronically;
- view the status of a return;
- view certain correspondence (for example, notices and letters); and
- view your banking information.

To use My Business Account, you need a user ID and password. To register for these secure online services or to check for new services, go to www.cra.gc.ca/mybusinessaccount.

My Payment

My Payment is a payment option that allows individuals and businesses to make payments online, using the Canada Revenue Agency's Web site, from an account at a participating Canadian financial institution. For more information on this self service option, go to www.cra.gc.ca/mypayment.

Our service complaint process

If you are not satisfied with the **service** you have received, contact the Canada Revenue Agency (CRA) employee you have been dealing with (or call the phone number you have been given). If you still disagree with the way your concerns are being addressed, ask to discuss your matter with the employee's supervisor.

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied with the way the CRA has handled your complaint, you can contact the Taxpayers' Ombudsman.

For more information, go to www.cra.gc.ca/complaints or see Booklet RC4420, *Information on CRA-Service Complaints*.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate
Canada Revenue Agency
750 Heron Road
Ottawa ON K1A 0L5