



Notice of Change

GST/HST Memorandum 13.4, *Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures*

Paragraphs 26 and 27 of this memorandum have been revised to clarify that registrants who have not been paid or credited the point-of-sale rebate by their suppliers must claim their rebates by filing Form GST189 and not as input tax credits.

Delete paragraphs 26 and 27 and replace with the following

26. If the supplier does not pay or credit the rebate at the time of sale, the recipient would have to file a rebate claim with the CRA using Form GST189, *General Application for Rebate of GST/HST*, to recover the provincial part of the HST. The recipient would have to file the form within four years from the time the HST became payable and would use reason code 16.

27. Even a recipient who was a registrant would have to file Form GST189, as described in the preceding paragraph, to recover the provincial part of the HST. The registrant recipient would not be able to claim an input tax credit (ITC) for the provincial part of the HST.

Enquiries by telephone

Technical enquiries on the GST/HST: 1-800-959-8287

General enquiries on the GST/HST: 1-800-959-5525 (Business Enquiries)

If you are located in Quebec: 1-800-567-4692 (Revenu Québec)

All technical publications on GST/HST are available on the CRA Web site at www.cra.gc.ca/gsthsttech.

La version française de la présente publication est intitulée *Avis de modification : Mémoire sur la TPS/TVH, Remboursements pour les livres imprimés, les enregistrements sonores de livres imprimés et les versions imprimées des Écritures d'une religion (13.4)*.

