



## Notice of Change GST/HST Technical Information Bulletin B-094, Amendments to the Point-of-Sale Rebate for Printed Books

The section entitled “Expanding the point-of-sale rebate for printed books” of this bulletin, paragraphs 8 and 9, has 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.

### Old paragraphs 8 and 9

Normally, the supplier pays or credits the rebate to the purchaser when qualifying property is sold, and deducts this amount when determining its net tax remittance. If the supplier does not pay or credit the rebate at the time of the sale and the recipient is a registrant acquiring the goods for use or supply in the course of a commercial activity, the recipient is entitled to claim an input tax credit (ITC) for the entire 14% HST.

If the supplier does not pay or credit the rebate at the time of the sale and the recipient cannot claim an ITC (e.g., the recipient is a consumer), the recipient may claim the rebate from the CRA using form GST189, *General Application for Rebate of GST/HST*.

### New paragraphs 8 and 9

Normally, the supplier pays or credits the rebate to the purchaser when qualifying property is sold, and deducts this amount when determining its net tax remittance. If the supplier does not pay or credit the rebate at the time of the sale, the recipient would have to claim the rebate from the CRA using Form GST189, *General Application for Rebate of GST/HST*. The recipient would have to make the rebate claim within four years from the time HST became payable on the qualifying property.

A registrant recipient would only be entitled to claim the rebate using Form GST189. The registrant would not be entitled to claim the rebate as an input tax credit.

### 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](http://www.cra.gc.ca/gsthsttech).

La version française de la présente publication est intitulée *Avis de modification : Bulletin d'information technique sur la TPS/TVH, Modifications proposées au remboursement de la TVH au point de vente pour les livres imprimés (B-094)*.

