



**REQUEST FOR A GROUP GST/HST REGISTRATION NUMBER FOR SELECTED LISTED FINANCIAL INSTITUTIONS WITH CONSOLIDATED FILING**

Use this form if you want to register two or more investment plans that are selected listed financial institutions (SLFIs) of which you are the investment plan manager. Refer to the definition of investment plan and investment plan manager in the "General Information" section on page 3 for the expanded meaning of these two terms for purposes of this form and related forms.

In order to be eligible to register this group, you and each investment plan in the group must make a reporting entity election and a consolidated filing election using Form RC4604, *GST/HST Reporting Entity, Consolidated Filing and Tax Adjustment Transfer Elections and Revocations for a Selected Listed Financial Institution*.

Group GST/HST registration for SLFIs with consolidated filing is based on proposed changes to the *Excise Tax Act* (ETA) announced by the Department of Finance on May 19 and June 30, 2010.

Part A – Identification of the investment plan manager			
Name of investment plan manager		Business Number	
Business address		Postal code	
Contact person (for registration purposes only)	Contact person title	Telephone number for contact person	
Language preference <input type="checkbox"/> English <input type="checkbox"/> French			

Part B – Group GST/HST registration number for investment plans with consolidated filing	
Are you the investment plan manager of the group of investment plans for which a group GST/HST registration number is being requested?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Have you and all investment plans in the group made a reporting entity election and consolidated filing election on Form RC4604 and attached the election to this form?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you have answered <b>no</b> to any of the questions above, you are not eligible to request a group GST/HST registration number for a group of investment plans with consolidated filing.	
Indicate the total number of RC4604 forms attached to this form on which an investment plan has made a reporting entity election <b>and</b> consolidated filing election with you: _____	
<b>Note</b> Make sure that Form RC4604 has been completed and signed by an authorized person of each investment plan and the investment plan manager. Attach all completed RC4604 forms.	

Identification of the consolidated SLFI group	
Provide the legal name of the investment plan manager and the unique name to identify the group. The complete name of your consolidated filing group below will start with "Consolidated SLFI group," then the "Legal name of the investment plan manager," and then the "Unique name to identify the group." This complete name will help us and you identify your specific consolidated filing group.	
Consolidated SLFI group	Legal name of the investment plan manager
Unique name to identify the group	
Effective date of group registration	Year   Month   Day
Fiscal year end of investment plans in the group	Year   Month   Day

Reporting period	
The reporting period for the group of investment plans is annual unless you elect to change the reporting period of the group of investment plans. If you would like to elect a different reporting period than annual, tick the appropriate reporting period.	<input type="checkbox"/> monthly <input type="checkbox"/> quarterly
You can request to have refunds and rebates deposited directly into your bank account. Complete the information area below or attach a blank cheque and write "void" across the front. This method provides a faster, more convenient, and dependable way of receiving refunds. The CRA will deposit your GST/HST refund into your Canadian financial institution's bank account.	
The investment plan manager requests and authorizes the Minister of National Revenue, on behalf of the group of investment plans named in this form, to directly deposit into the account identified below, amounts payable to the group of investment plans under Part IX of the ETA.	
<input type="text"/>	<input type="text"/>
Branch number	Institution number
Account number	
Name(s) of account holder(s)	

Part C – Certification by the investment plan manager			
I certify that the information given on this form and on any attached document(s) is, to the best of my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the investment plan manager.			
Signature of authorized person of the investment plan manager	Title	Telephone number	Year   Month   Day

**Part D – List of investment plans**

Investment plan's name
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Attach photocopies of this page if required.

## General information

### Who should complete this form?

Use this form if you are an investment plan manager and you want to request a single GST/HST registration number for two or more investment plans with whom you have made a consolidated filing election using Form RC4604, *GST/HST Reporting Entity, Consolidated Filing and Tax Adjustment Transfer Elections and Revocations for a Selected Listed Financial Institution* included with this form.

In this context, the term "investment plan" means a listed financial institution described in subparagraph 149(1)(a)(vi) (i.e., a segregated fund of an insurer) or (ix) (i.e., an investment plan) of the *Excise Tax Act* (ETA), other than a trust governed by a registered retirement savings plan, a registered retirement income fund or a registered education savings plan.

In addition, the term "investment plan manager" means:

- (a) in the case of a pension entity of a pension plan, the administrator (as defined in subsection 147.1(1) of the *Income Tax Act*) of the pension plan; and
- (b) in any other case, the person that has ultimate responsibility for the management and administration of the assets and liabilities of the investment plan.

In order to request a group GST/HST registration number, each investment plan and investment plan manager is required to jointly make the reporting entity election and the consolidated filing election.

When a reporting entity election is in effect between the investment plan manager and each investment plan in the group, all parties are jointly and severally liable for net tax for a reporting period and any interest or penalties in respect of the net tax for the reporting period and the GST/HST return for the reporting period.

### Who is eligible to request a group GST/HST registration number?

The investment plan manager may request a group GST/HST registration number for the group of investment plans that are making a reporting entity election and consolidated filing election.

### How is the group GST/HST registration number requested?

Complete Parts A, B, C, and D of this form to request a group GST/HST registration number. As a group registration would only be appropriate where the reporting entity election and consolidated filing election are being made, each investment plan and investment plan manager would make these elections using Form RC4604.

### Definitions

**Investment plan** – means, for purposes of section 149 of the ETA:

- (a) a trust governed by
  - (i) a registered pension plan,
  - (ii) an employees profit sharing plan,
  - (iii) a registered supplementary unemployment benefit plan,
  - (iv) a registered retirement savings plan,
  - (v) a deferred profit sharing plan,
  - (vi) a registered education savings plan,
  - (vii) a registered retirement income fund,
  - (viii) an employee benefit plan,
  - (ix) an employee trust,
  - (x) a mutual fund trust,
  - (xi) a pooled fund trust,
  - (xii) a unit trust, or
  - (xiii) a retirement compensation arrangement,as each of those terms is defined for the purposes of the *Income Tax Act* or the *Income Tax Regulations*;

- (b) an investment corporation, as that term is defined for the purposes of that Act;
- (c) a mortgage investment corporation, as that term is defined for the purposes of that Act;
- (d) a mutual fund corporation, as that term is defined for the purposes of that Act;
- (e) a non-resident owned investment corporation, as that term is defined for the purposes of that Act;
- (f) a corporation exempt from tax under that Act by reason of paragraph 149(1)(o.1) or (o.2) of that Act; and
- (g) a prescribed person, or a person of a prescribed class, but only where the person would be a selected listed financial institution for a reporting period in a fiscal year that ends in a tax year of the person if the person were a listed financial institution included in subparagraph 149(1)(a)(ix) during the tax year and the preceding tax year of the person. An employee life and health trust is proposed to be a prescribed person.

**Manager of an investment plan** – means:

- (a) in the case of a pension entity of a pension plan, the administrator (as defined in subsection 147.1(1) of the *Income Tax Act*) of the pension plan; and
- (b) in any other case, the person that has ultimate responsibility for the management and administration of the assets and liabilities of the investment plan.

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

**Participating province** – means the province of British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario, but does not include the Nova Scotia offshore area or the Newfoundland offshore area except to the extent that offshore activities are carried on in that area.

**Segregated fund of an insurer** – means a specified group of properties that is held in respect of insurance policies, all or part of the reserves for which vary in amount depending on the fair market value of the properties.

**Selected listed financial institution (SLFI)** – a financial institution would generally be considered to be an SLFI throughout a reporting period in a fiscal year that ends in a particular tax year of the financial institution if it is a listed financial institution described in any of subparagraphs 149(1)(a)(i) to (x) of the ETA at any time during the particular tax year, and the financial institution has a permanent establishment in a participating province and a permanent establishment in any other province, at any time during the tax year.

#### Note

It is proposed that the definition of what constitutes a permanent establishment be expanded.

### Filing instructions

Send the completed RC4604 forms along with this form, RC4602, to the Minister at the address below.

Canada Revenue Agency  
Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

### What if you need help?

For more information about this form, call **1-800-959-8287**.