



Canada Revenue  
Agency

Agence du revenu  
du Canada

# First Nations Tax (FNT)

## Is this guide for you?

This guide provides information on the First Nations tax (FNT) such as things that are taxable, how to collect and report the tax, and when tax applies. If you have to report the First Nations goods and services tax (FNGST), do not include it on Form GST499, *First Nations Tax (FNT) Schedule* or Form GST499-1, which is the non-personalized version of Form GST499. Instead, include the amount on Form GST34, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) return*, or GST62, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) return (non-personalized)*. For more information on the FNGST, see Guide RC4365, *First Nations Goods and Services Tax (FNGST)*.

## GST/HST and Quebec

In Quebec, Revenu Québec generally 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, unless you are a selected listed financial institution (SLFI). For more information, see the Revenu Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*, available at [www.revenuquebec.qc.ca](http://www.revenuquebec.qc.ca), or call 1-800-567-4692. If you are an SLFI and you have a permanent establishment in Quebec go to [www.cra.gc.ca/slfi](http://www.cra.gc.ca/slfi).

If you have a visual impairment, you can get our publications in braille, large print, etext, or MP3. For more information, go to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call 1-800-959-5525.

This guide uses plain language to explain the most common tax situations. It is provided for information only and does not replace the law.

La version française de cette publication est intitulée *Taxe des Premières nations (TPN)*.

## 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 Prince Edward Island**

On April 1, 2013, Prince Edward Island harmonized its provincial sales tax with the GST to implement the harmonized sales tax at the rate of 14% (5% federal part and 9% provincial part). For information on the transitional rules, see GST/HST Notice 278, *Harmonized Sales Tax for Prince Edward Island – Questions and Answers on General Transitional Rules for Personal Property and Services*, and GST/HST Notice 279, *Harmonized Sales Tax for Prince Edward Island (P.E.I.) – Questions and Answers on Transitional Rules for Housing and Other Real Property Situated in P.E.I.*

### **Elimination of the harmonized sales tax in British Columbia**

As of April 1, 2013, the HST at the rate of 12% (5% federal part and 7% provincial part) no longer applies in British Columbia. The HST at the rate of 12% has been replaced by the GST at the rate of 5% and a provincial sales tax. For information on the elimination of the HST, see GST/HST Notice 270, *Elimination of the HST in British Columbia in 2013 – Questions and Answers*, and GST/HST Notice 276, *Elimination of the HST in British Columbia in 2013 – Transitional Rules for Real Property Including New Housing*.

# Table of contents

	Page		Page
<b>What is the First Nations tax?</b> .....	5	<b>How to complete Forms GST499 and GST499-1</b> .....	6
<b>Who will collect the FNT?</b> .....	5	FNT collected or collectible for more than one band	
Taxable supplies .....	5	council.....	7
Small supplier .....	5	Line-by-line instructions .....	7
<b>What is subject to the FNT?</b> .....	6	How to complete your GST/HST return.....	10
Alcoholic beverage means: .....	6	<b>Informing your customers</b> .....	10
Fuel means: .....	6	<b>Listed products</b> .....	10
Tobacco product means: .....	6	<b>For more information</b> .....	11
<b>How will the FNT be reported?</b> .....	6		

## What is the First Nations tax?

The First Nations tax (FNT) is a tax on the sale of listed products on some First Nations reserves. Some band councils have passed bylaws that impose the FNT on listed products. A **listed product** refers to alcoholic beverages, fuel, and tobacco products that are specifically mentioned in the band bylaw.

The FNT may be referred to by a different name in the bylaw. For example, it might be called a community improvement fee. We do not list these other names in this guide but simply refer to them all as the FNT.

For a list of the First Nations that have imposed the FNT and the listed products to which the FNT applies, see “Listed products” on page 10. We administer this tax for the band councils.

A First Nation may have more than one area of reserve land. Where a band council has imposed the FNT, it applies to all reserve lands of that First Nation. When we refer to **reserve** in this guide, we mean a reserve where the FNT applies.

On reserves where the FNT applies, everyone has to pay the FNT on the listed products they buy. The tax rate for the FNT is 5%, the same as the goods and services tax (GST) and the federal part of the harmonized sales tax (HST). For more information on the GST/HST, see Guide RC4022, *General Information for GST/HST Registrants*.

### Note

A First Nations tax only replaces the federal part of the HST. Therefore, if an Indian, Indian band or band-empowered entity were to acquire taxable goods or services on reserve lands where the FNT applies, the supply would be subject to the FNT at the rate of 5%. If the purchaser meets the criteria set out in GST/HST Technical Information Bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians*, the provincial part of the HST would be relieved.

For more information, see GST/HST Notice 254, *Collecting First Nations Taxes in a Participating Province*, available at [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub), or call 1-800-959-5525.

## Who will collect the FNT?

GST/HST registrants who sell listed products on a reserve have to collect the FNT. You have to register for the GST/HST if:

- you provide taxable supplies of goods and services in Canada; and
- you are not a small supplier.

## Taxable supplies

Supplies of goods and services subject to the GST/HST at the rate of 5%, 12%, 13%, 14%, 15%, or 0% are called taxable supplies. **Listed products** sold on a reserve are also taxable.

Examples of supplies of goods and services taxable at 5%, 12%, 13%, 14%, or 15% under the GST/HST include the following:

- sales and leases of automobiles;
- car repairs;
- sales of soft drinks, candies, and potato chips; and
- household goods and furniture.

Examples of supplies of goods and services taxable at 0% under the GST/HST include the following:

- sales of most basic groceries (such as milk, bread, and vegetables);
- sales of most agricultural products (such as wheat, grain, raw wool, unprocessed tobacco); and
- sales of most fish products (such as fish for human consumption).

## Small supplier

If you sell or provide taxable goods and services, you have to register for the GST/HST and charge tax on your taxable supplies, unless you are a small supplier.

You are a small supplier if your worldwide revenues from taxable supplies of goods and services, including zero-rated supplies, are \$30,000 (or \$50,000 if you are a public service body) or less for the past four consecutive calendar quarters and in any single calendar quarter.

Your total worldwide revenues from taxable sales **include listed products sold on a reserve**. However, they do not include sales of capital property and supplies of financial services. You also have to include all your associates' revenues when you calculate your taxable sales.

If you are a small supplier and decide not to register for the GST/HST, you do not charge the GST/HST or the FNT to your customers and you cannot claim an input tax credit (ITC) to recover the GST/HST or the FNT paid or payable on your purchases and operating expenses.

If you are a small supplier and decide to register voluntarily, you have to charge the GST/HST or the FNT on your taxable sales and you may claim ITC's to recover the GST/HST or the FNT paid or payable on your purchases and operating expenses.

### Exception

Taxi and limousine operators must register for the GST/HST for their taxi operations, even if they are small suppliers.

If you are already a GST/HST registrant, you have to collect the FNT on listed products sold on a reserve.

For more information on how to register for the GST/HST, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst), or call 1-800-959-5525.

## What is subject to the FNT?

If you are a GST/HST registrant, all listed products you sell on a reserve are subject to the FNT. Listed products refer to alcoholic beverages, fuel, and tobacco products, which are mentioned in “Listed products” on page 10. If a listed product is bought off a reserve and then delivered to the reserve by a GST/HST registered vendor, it will also be subject to the FNT.

When the FNT applies to a product, the GST does not. The usual GST/HST rules will continue to apply to supplies of other goods and services on the reserve.

### Alcoholic beverage means:

- beer, ale, stout, porter, or malt liquor containing more than 0.5% alcohol by volume;
- wine containing more than 0.5% alcohol by volume;
- any beverage containing more than 0.5% alcohol by volume that is obtained from the distillation of grains, fruit, or other agricultural products or from the distillation of beer or wine; and
- any beverage that is a combination of the above beverages, which is suitable for human consumption, and that contains more than 0.5% alcohol by volume.

When we refer to alcohol in this guide, we mean ethyl alcohol.

### Fuel means:

- diesel fuel, including any fuel oil that is suitable for use in internal combustion engines of the compression-ignition type, other than fuel oil that is intended for and is actually used as heating oil;
- gasoline type fuels for use in internal combustion engines; and
- propane gas.

### Tobacco product means:

- every article made by a tobacco manufacturer includes any step in the preparation from raw leaf tobacco into the tobacco product by any process whatever, including cigarettes, tobacco sticks, and snuff;
- the leaves and stems of the tobacco plant if they have been processed further than packing, drying, and sorting; and
- cigars.

## How will the FNT be reported?

If you have to collect the FNT, you have to report it to us at the same time as you report the GST/HST. Your GST/HST return will include the combined amounts for both taxes (GST/HST and FNT).

However, if you sell listed products from a location on a reserve, in addition to your GST/HST return, you will also have to complete Form GST499, *First Nations Tax (FNT) Schedule* or Form GST499-1, for each reporting period. Form GST499-1 is the non-personalized version of Form GST499.

Form GST499/GST499-1 must be completed with your GST/HST return to show separately the amounts you have collected or that are collectible for the GST/HST and the FNT. The reporting period and the due date for the FNT schedule will be the same as for your GST/HST return, so you will file them together.

We will send you a Form GST499, containing pre-printed information about your account, with your GST/HST return. If you do not receive a personalized form, get the non-personalized Form GST499-1, by going to [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) or by calling 1-800-959-5525.

#### Note

If you collect the FNT, but you do not sell listed products from a location on a reserve, you do not have to complete the FNT schedule. However, you still have to include the FNT in your GST/HST return, as if it were the GST/HST.

## How to complete Forms GST499 and GST499-1

To complete Form GST499/GST499-1, *First Nations Tax (FNT) Schedule*, you will need the following figures for the reporting period for which you are filing:

- GST/HST and FNT sales;
- GST/HST and FNT charged on your sales; and
- GST/HST and FNT paid or payable on your purchases.

Before completing each of the lines on Form GST499/GST499-1, make sure you answer the question at the top of the form. If you collect the FNT on a reserve that falls under the authority of **only one** band council, enter the band council's name in the space provided at the top of the form. If you collect the FNT from reserve locations that are under the authority of **more than one** band council, leave this space blank.

After completing the identification section of the form, you will have to answer the question above Chart 1. During the reporting period, if you purchased any listed products from a vendor located on a reserve for use or resale in the course of your business, tick **yes**. If you bought listed products from a vendor on a reserve, but none of these were for use or resale in the course of your business (for example, they were for personal use), tick **no**. If you did not purchase any listed products from a vendor located on a reserve, also tick **no**. After you have answered this question, you can continue completing the form by following the instructions on the next page.

This form has two charts. If you sell listed products from reserve locations that are under the authority of **one** band council, complete Chart 1 only. Do not complete Chart 2. To help you complete Chart 1, read "Line-by-line instructions" below.

## FNT collected or collectible for more than one band council

If you sell listed products from reserve locations that are under the authority of **more than one** band council, use Chart 2 to report **separately** the FNT collected or collectible **for each band**. Complete Chart 2 before you complete column B of Chart 1. Use a separate column to report information for each band council. Enter the band council's name at the top of each column in Chart 2. If a band council has more than one reserve, enter only the total from all the reserves for that band under the band's name in Chart 2. It is possible that you may not use all the columns in Chart 2.

For each line, add the amounts in columns b-1, b-2, and b-3, and enter the total in column b-Total. Copy the amounts from column b-Total to the same line numbers in column B of Chart 1.

For instructions on how to complete each line of Chart 2, use the line-by-line instructions for column B as explained below.

## Line-by-line instructions

Complete all lines of Chart 1 and Chart 2, if applicable. Enter "0" if any amounts on these lines are nil or do not apply to you. We have used the letters A, B, and C for the instructions. Each letter refers to a column in Chart 1. For example, line 101A refers to line 101 of column A, line 101B refers to line 101 of column B, and line 101C refers to line 101 of column C.

### Note

If you use a streamlined accounting method such as the quick method to calculate your net tax, contact your tax services office for more information.

## Line 101A – GST/HST sales

Enter the total amount of sales of goods and services, including zero-rated sales and other revenue (do not include FNT sales), shown in your books and records. Do not include provincial sales tax, GST/HST, FNT, or any amounts reported on a previous return. Round off the amount to the nearest dollar.

## Line 101B – FNT sales

Enter the total amount of sales of listed products that were subject to FNT. Do not include provincial sales tax, GST/HST, FNT, or any amounts reported on a previous FNT schedule. Round off the amount to the nearest dollar.

### Note

If you charged or collected the FNT from reserve locations under the authority of more than one band council, you must identify separately the FNT for each council. Before you complete column B of Chart 1, complete Chart 2.

## Line 101C – Total sales

Add lines 101A and 101B, and enter the result on line 101C.

## Line 105A – GST/HST collected or collectible GST/HST collected or collectible

Enter the total of all the GST/HST amounts, excluding FNT amounts, you charged on goods and services for which you have to charge the GST/HST (including the GST/HST you charged on the supply of taxable real property or capital assets, if applicable). For each reporting period, remember to include the amount of the GST/HST you have charged on both collected and collectible invoices.

### GST/HST adjustments

Make adjustments to your total GST/HST collected and collectible only if you have to **increase** the amount of net tax you remit for the reporting period.

For example, if you have previously decreased your net tax on a return due to recorded bad debts and have now recovered all or part of this debt, add the amount of the GST/HST you have recovered based on the following formula:

$$A \times \frac{B}{C}$$

- A is the amount of the bad debt you recovered;
- B is the GST/HST payable on the sale at the time to which the bad debt relates; and
- C is the total amount of the sale, including the GST and applicable provincial sales taxes, or the HST at that time.

Add any adjustments for the period to your total amount of GST/HST collected or collectible. Enter the result on line 105A.

### Note

If you use the quick method to calculate your net tax, you cannot make adjustments to your net tax for bad debts, except for supplies that are not eligible for the quick method calculation.

## Line 105B – FNT collected or collectible FNT collected or collectible

Enter the total FNT amounts you charged on listed products for which you have to charge the FNT.

For each reporting period, include the amount of the FNT you have charged on both collected and collectible invoices.

### FNT adjustments

Make adjustments to your total FNT collected or collectible only if you have to **increase** the amount of net tax you remit for the reporting period.

For example, if you have previously decreased your net tax on an FNT schedule due to recorded bad debts and have now recovered all or part of this debt, add the amount of the FNT you have recovered based on the formula:

$$A \times \frac{B}{C}$$

- A** is the amount of the bad debt you recovered;
- B** is the FNT payable on the sale at the time to which the bad debt relates; and
- C** is the total amount of the sale, including the FNT and applicable provincial sales taxes at that time.

Add any adjustments for the period to your total amount of FNT collected or collectible. Enter the result on line 105B.

### Line 105C – Total GST/HST and FNT

Add lines 105A and 105B, and enter the result on line 105C.

### Line 108A – ITCs related to GST/HST

#### Input tax credits (ITCs) related to GST/HST

This amount reflects the GST/HST paid or payable on the total value of goods and services you acquired or imported for use or resale in the course of your commercial activity. Enter the total of all unclaimed ITCs (GST/HST, excluding FNT, paid or payable on qualifying expenses) related to the current reporting period, plus any ITCs you did not claim in an earlier reporting period, provided the time limit for claiming these ITCs has not expired.

#### GST/HST adjustments

Make adjustments to your total ITCs for the GST/HST only if you have to **decrease** the amount of net tax you remit for the reporting period.

For example, you can claim the amount of any GST/HST on bad debts you write off if you have already accounted for and remitted the full amount of the GST/HST on the supplies that resulted in those debts. You can deduct from your net tax the amount determined by the following formula:

$$A \times \frac{B}{C}$$

- A** is the GST/HST payable at the time of the sale;
- B** is the total amount remaining unpaid, including the GST and applicable provincial sales taxes, or the HST at the time of the sale; and
- C** is the total amount of the sale, including the GST and applicable provincial sales taxes, or the HST at the time of the sale.

Add any adjustments for the period to your total amount of ITCs related to the GST/HST. Enter the result on line 108A.

### Line 108B – ITCs related to FNT

#### ITCs related to FNT

This amount reflects the FNT paid or payable on the total value of listed products you acquired for use or resale in the course of your commercial activity. Enter the total of all ITCs for the reporting period, plus any eligible ITCs you did not claim in an earlier reporting period.

If you have to complete Chart 2, the amount to be reported on line 108 for a band council is the FNT paid or payable on listed products you sold on reserves that are under the authority of that band council, even if you bought the product on reserves that come under the authority of other band councils.

### FNT adjustments

Make adjustments to your total ITCs related to the FNT only if you have to **decrease** the amount of net tax you remit for the reporting period.

For example, you can claim the amount of any FNT on bad debts you write off if you have already accounted for and remitted the full amount of the FNT on the supplies that resulted in those debts. You can deduct from your net tax the amount determined by the following formula:

$$A \times \frac{B}{C}$$

- A** is the FNT payable at the time of the sale;
- B** is the total amount remaining unpaid, including the FNT and applicable provincial sales taxes at the time of the sale; and
- C** is the total amount of the sale, including the FNT and applicable provincial sales taxes at the time of the sale.

Add any adjustments for the period to your total amount of ITCs related to the FNT. Enter the result on line 108B.

### Line 108C – Total ITCs

Add lines 108A and 108B, and enter the result on line 108C.

### Line 109A – GST/HST net tax

Subtract line 108A from line 105A. The difference is your GST/HST net tax. Enter this amount on line 109A. If this is a negative amount, enter a minus sign to the left of the number, for example, – \$100.

### Line 109B – FNT net tax

Subtract line 108B from line 105B. The difference is your FNT net tax. Enter this amount on line 109B. If this is a negative amount, enter a minus sign to the left of the number, for example, – \$100.

### Line 109C – Total net tax

Subtract line 108C from line 105C. The difference is your total net tax. Enter this amount on line 109C. If this is a negative amount, enter a minus sign to the left of the number, for example, – \$100.

If this calculation shows that you have an amount owing (a positive amount) which is not paid on or before the remittance due date, we will charge you interest on the outstanding amount minus any amounts that you have already paid on account of net tax for the reporting period (such as instalments).

A failure-to-file penalty may be applied on returns that are filed late with amounts owing.

### Line 110A – GST/HST paid by instalments

Enter the total GST/HST instalment and net tax payments that you have already remitted for the reporting period. If your instalment payments included FNT, subtract the FNT part.



## Line 110B – FNT paid by instalments

Enter the total FNT instalment and net tax payments that you have already remitted for the reporting period. If your instalment payments included GST/HST, subtract the GST/HST part.

### Note

If you already make instalment payments and start collecting the FNT, you do not have to increase your instalments immediately to account for the FNT. When you begin a new fiscal year, calculate your instalments in the usual manner. This calculation will take into account any FNT you have charged over the past year.

You can calculate your instalment payments and view their related due dates online. To use the “Instalment payment calculator” service, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) or [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

Use Form RC160, *Interim Payments Remittance Voucher* to make instalment payments for both the GST/HST and the FNT. Form RC160 is **not** available on our Web site as we can only provide it in a pre-printed format. To order this personalized form using our online services, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) or [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), or call 1-800-959-5525.

## Line 110C – Total paid by instalments

Add lines 110A and 110B, and enter the result on line 110C.

## Line 111A – GST/HST rebates

See the instructions for line 111 on the back of your GST/HST return. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

## Line 111C – Total rebates

Copy the amount from line 111A.

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

See the instructions for line 205 on the back of your GST/HST return. For more information, see Guide RC4022.

## Line 205C – Tax due on acquisition of real property

Copy the amount from line 205A.

## Line 405A – Other tax to be self-assessed

See the instructions for line 405 on the back of your GST/HST return. For more information, see Guide RC4022.

## Line 405C – Other tax to be self-assessed

Copy the amount from line 405A.

## Refund and payment (lines 114 and 115)

To determine your GST/HST refund claimed (line 114A) or your GST/HST payment (line 115A), subtract the amounts on lines 110A and 111A from the GST/HST net tax on line 109A. Add any amounts at lines 205A and 405A. If the result of this calculation is a negative amount, you have a refund. Enter this amount on line 114A. If the result is a positive amount, enter it on line 115A.

To determine your FNT refund claimed (line 114B) or your FNT payment (line 115B), subtract the amount on line 110B from the net tax on line 109B. If the result of this calculation is a negative amount, you have a refund. Enter this amount on line 114B. If the result is a positive amount, enter it on line 115B.

To determine your total refund claimed (line 114C) or your total payment (line 115C), subtract the amounts on lines 110C and 111C from the total net tax on line 109C. Add any amounts at lines 205C and 405C. If the result of this calculation is a negative amount, you have a refund. Enter this amount on line 114C. If the result is a positive amount, enter it on line 115C.

### Note

The amounts in column A and column B might be different, as you might have a refund in one column, and a payment in the other. For example, you could claim a GST/HST refund on line 114A, but have an FNT payment on line 115B. In this case, do not enter both amounts in column C. Show the net result of the two, either a total refund claimed or a total payment, on the appropriate line in column C.

## Line 114A – GST/HST refund claimed

If the result of the calculation is a negative amount, enter the total GST/HST refund you are claiming for the reporting period.

## Line 114B – FNT refund claimed

If the result of the calculation is a negative amount, enter the total FNT refund you are claiming for the reporting period.

## Line 114C – Total refund claimed

If the result of the calculation is a negative amount, enter the total refund you are claiming for the reporting period.

## Line 115A – GST/HST payment

If the result of the calculation is a positive amount, enter the total GST/HST payment you have to make for the reporting period.

## Line 115B – FNT payment

If the result of the calculation is a positive amount, enter the total payment you have to make for FNT for the reporting period.

## Line 115C – Total payment

If the result of the calculation is a positive amount, enter your total payment required for the reporting period.

## How to complete your GST/HST return

After you have completed your FNT schedule, transfer each amount from column C of your FNT schedule to the appropriate line on your GST/HST return. For example, transfer line 101C from your FNT schedule to line 101 on your GST/HST return.

After you have copied these amounts, follow the instructions on your GST/HST return for lines 112, 113A, 113B, and 113C.

You, or your authorized representative, have to sign the FNT schedule, and send it with your GST/HST return.

You must keep copies of all documents to support your net tax calculations for audit purposes. Send your completed GST/HST return and FNT schedule to the following address:

Canada Revenue Agency  
Tax Centre  
PO Box 10000, Station Terminal  
Vancouver BC V6B 6M8

### Notes

If you file your GST/HST return electronically, send your FNT schedule separately by mail no later than the due date of your electronic return.

If you choose to make your payment at your financial institution, you still have to send the FNT schedule to the above address.

## Informing your customers

You need to let your customers know if tax is being applied to their purchases. You can use cash register receipts, invoices, or contracts to inform your customers or you can post signs at your place of business. There is no need to change your cash registers or invoicing systems to add the FNT separately from the GST/HST.

You also need to provide specific information to your customers who are registrants claiming input tax credits. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

## Listed products

The chart below provides the names of the First Nations whose band councils have passed by-laws to impose FNT on their reserves.

Only the products marked with an “X” are listed products for a particular First Nation and subject to FNT when sold on that First Nation’s reserves. We have also indicated the effective date when the product became a listed product. If the box was left blank, the product is not a listed product for that First Nation and is not subject to the FNT when sold on its reserves. In addition to those listed in the chart, other First Nations may choose to implement the FNT. We update this chart accordingly.

First Nation	Listed products		
	Alcoholic beverages	Fuel	Tobacco products
Westbank (British Columbia)	X September 1, 1999	X September 1, 1999	X February 1, 1998
Tk'emlúps te Secwépemc (British Columbia)	X September 1, 1998	X September 1, 1998	X September 1, 1998
Sliammon (British Columbia)		X September 1, 1999	X September 1, 1999
Stz'uminus (British Columbia)	X September 1, 2000	X September 1, 2000	X September 1, 2000
Adams Lake (British Columbia)	X May 1, 2001	X May 1, 2001	X May 1, 2001
Tzeachten (British Columbia)	X July 1, 2001	X July 1, 2001	X July 1, 2001
Cowichan (British Columbia)	X June 1, 2002	X June 1, 2002	X June 1, 2002
Little Shuswap Lake (British Columbia)	X May 1, 2006	X May 1, 2006	X May 1, 2006

## For more information

### What if you need help?

If you need more information after reading this publication, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst) or call 1-800-959-5525.

### Forms and publications

To get our forms and publications, go to [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) 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 when you file your GST/HST returns, you can send us a completed Form RC366, *Direct Deposit Request – GST/HST, Payroll and/or Corporation Income Tax*. To get Form RC366, go to [www.cra.gc.ca/dd-bus](http://www.cra.gc.ca/dd-bus) or call 1-800-959-5525.

### GST/HST electronic filing and remitting

You can file your return electronically using GST/HST NETFILE or TELEFILE. In some cases you are required to file electronically. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

You can also file returns and make remittances electronically through a participating financial institution.

For more information on electronic filing and remitting options, go to [www.cra.gc.ca/gsthst-filing](http://www.cra.gc.ca/gsthst-filing) or contact your financial institution.

### Online services built for businesses

With the CRA's online services for businesses, you can do many things, including:

- authorize a representative for **online access** to your business accounts;
- change the mailing and physical addresses, as well as the books and records address;
- file or adjust a GST/HST return without a Web access code;
- file an election;

- view the line-by-line details of processed returns, and a list of the expected returns with their due dates;
- view your up-to-date account balances and transactions;
- transfer payments and view updated balances right away; and
- submit account related enquiries and get the responses online within 10 business days.

To access our online services, go to:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative (including employees); or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are a business owner.

### My Payment

My Payment is a self-service option that allows individuals and businesses to make payments online, from an account at a participating Canadian financial institution. For more information, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).

### Our service complaint process

If you are not satisfied with the **service** that you have received, contact the CRA employee you have been dealing with or call the telephone number that you have been given. If you are not pleased with the way your concerns are addressed, you can ask to discuss the matter with the employee's supervisor.

If the matter is not settled, you can then file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied, you can file a complaint with the Office of the Taxpayers' Ombudsman.

For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA – Service Complaints*.

### Your opinion counts

If you have comments or suggestions that could help us improve our publications, send them to:

**Taxpayer Services Directorate**  
**Canada Revenue Agency**  
395 Terminal Avenue  
Ottawa ON K1A 0L5