



Canada Revenue  
Agency

Agence du revenu  
du Canada

# The Special Quick Method of Accounting for Public Service Bodies

Includes Form GST287

## Is this booklet for you?

This booklet is for you if you are a municipality, university, public college, school authority, hospital authority, external supplier, facility operator, qualifying non-profit organization, or 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 their forms. For more information, see the Revenue Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*, available on their Web site at [www.revenu.gouv.qc.ca](http://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](http://www.cra.gc.ca/alternate) or call 1-800-959-2221.

La version française de cette brochure est intitulée *La méthode rapide spéciale de comptabilité pour les organismes de services publics*.

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## Definitions

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

**Commercial service** performed on goods generally means any service performed on the 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. These options allow you to adapt the administrative requirements of the GST/HST to your own business activities. 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 us at **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. For more information, call us at **1-800-959-5525**.

**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** 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 Nova Scotia, New Brunswick, or Newfoundland and Labrador.

**Note**

The HST rate in participating provinces is 13% and the GST rate in non-participating provinces is 5%.

**Permanent establishment** of a person generally means:

- a fixed place of business where the person supplies property and services, including a place of management, a branch, an office, a factory, a workshop; 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 a body that is a society, union, club, association, commission, or other organization of any kind.

**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. For more information about Prescribed Government Organizations, call us at **1-800-959-8287**.

**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** 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** means a non-profit organization 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** means:

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

**Specified facility operator** means a non-profit organization operating, other than for profit, a health care facility, or a part of a facility, which 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** generally means providing property or a service in any manner, such as by sale, transfer, barter, exchange, licence, rental, lease, gift, or 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 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 collect 5% GST or 13% HST on your taxable supplies of goods or 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.

The Special Quick Method remittance rates are less than the 5% or 13% 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.

## Who can make this election?

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

- a municipality;
- a school authority, a university, or a public college established and operated otherwise than for profit;
- a hospital authority, an external supplier, or a facility operator;
- 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 monthly or quarterly GST/HST returns, you have to make your election on or before the day that the return in which you begin using the Special Quick Method is due.

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

You may 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. For more information, call us at 1-800-959-5525.

## How long does the election stay in effect?

Your election will remain 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 qualifying non-profit organization, a designated charity or a specified facility operator; and
- the day on which your election is revoked.

## 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 a minimum of one year.

To revoke the election, complete and send Form GST287 to your tax services office. For more information, call us at 1-800-959-5525.

You have to revoke the election on or before the day the GST/HST return for the last period in which you wish to use the Special Quick Method is due.



## Note

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

## 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 or collected on most of your taxable supplies or the GST/HST that you paid or owe 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 does not have to pay tax, such as certain supplies to Indians and supplies to provincial governments (unless the province has agreed to pay 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 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 (that is—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 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 us at 1-800-959-5525.

## Claiming input tax credits (ITCs)

You do not claim ITCs on most of your purchases and expenses since, under the Special Quick Method, you keep a part of the tax you collect. However, you can claim ITCs for the tax paid or payable for the following (**only** if you are entitled to do so):

- 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 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 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.

## Determining your Special Quick Method remittance rate or 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).

For the old and new remittance rates, see the appendices starting on page 17.

### 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.

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#### Example

A hospital authority in Nova Scotia (N.S.), a participating province, made 80% of its eligible supplies for a reporting period beginning on January 1, 2008, in N.S. It made the other 20% of its eligible supplies for that reporting period in Prince Edward Island (P.E.I.), a non-participating province. The hospital authority has to use the 10.9% remittance rate for the eligible supplies it made in N.S., and the 4.1% remittance rate for the eligible supplies it made in P.E.I.

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### 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.

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#### **Example**

An organization in Alberta, a non-participating province, makes all of its supplies in Alberta and is both a university and a hospital authority. 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.

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## Sales of books in a participating province

When you sell books in a participating province, the 13% HST 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).

## 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);
- C** is the number of days in your last fiscal year.

For the old and new remittance rates, see the appendices starting on page 17.

## Special situations

### Credit adjustments

You may give a customer a credit, a refund, or a rebate because you reduced the price of a good or service. Using the applicable Special Quick Method remittance rate, 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. 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 9.

#### 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, if you accept a used pair of skates and give a credit of \$35 on the sale of new skates, the total eligible sales in your net tax calculation have to include the \$35 credit.

## 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 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; and
- provincial sales tax.

For a list of supplies that are not eligible, see page 9.

### 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 rate that applies, see the appendices starting on page 17.

**Step 2:** Calculate the GST/HST you had to charge on taxable supplies that are not eligible. For a list of these supplies, see page 9.

**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, 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 10.

## **Line 107 – Adjustments**

Enter the total of any adjustments to be deducted when determining the net tax for the reporting period (for example, 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 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 8% provincial part of 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](http://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, **do not** use the remittance part of your GST/HST return to remit an amount owing on that return. In this case, use only Form RC158, *GST/HST Netfile/Telefile Remittance Voucher*.



## Appendix A – Special Quick Method rates on or after 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 13, use these rates:

	University or public college located in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	9.8%	7.8%	7.8%	10.9%
Supplies made in non-participating provinces	3.0%	0.8%	0.8%	4.1%

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 13, use these rates:

	University or public college located in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	10.5%	9.3%	9.3%	11.1%
Supplies made in non-participating provinces	3.7%	2.4%	2.4%	4.4%

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

	Permanent establishment in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	8.8%	8.8%	8.8%	10.5%
Supplies made in non-participating provinces	1.8%	1.8%	1.8%	3.6%

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

	<b>Permanent establishment in:</b>			
	<b>N.S.</b>	<b>N.B.</b>	<b>N.L.</b>	<b>a non-participating province</b>
Supplies made in participating provinces	10.5%	9.3%	9.3%	11.1%
Supplies made in non-participating provinces	3.7%	2.4%	2.4%	4.4%

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

	<b>Municipality in:</b>			
	<b>N.S.</b>	<b>N.B.</b>	<b>N.L.</b>	<b>a non-participating province</b>
Supplies made in participating provinces	10.7%	10.7%	9.7%	11.5%
Supplies made in non-participating provinces	3.9%	3.9%	2.8%	4.7%

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

	<b>Permanent establishment in:</b>			
	<b>N.S.</b>	<b>N.B.</b>	<b>N.L.</b>	<b>a non-participating province</b>
Supplies made in participating provinces	10.9%	9.1%	9.1%	11.3%
Supplies made in non-participating provinces	4.1%	2.1%	2.1%	4.5%

## Appendix B – 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 13, use these rates:

	University or public college located in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	10.5%	8.5%	8.5%	11.5%
Supplies made in non-participating provinces	3.8%	1.6%	1.6%	4.8%

If you are a **university** or a **public college** and the amount of supplies you make through **vending machines** is less than 25% of the amount determined by the formula on page 13, use these rates:

	University or public college located in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	11.3%	10.1%	10.1%	11.8%
Supplies made in non-participating provinces	4.6%	3.3%	3.3%	5.2%

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

	Permanent establishment in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	9.4%	9.4%	9.4%	11%
Supplies made in non-participating provinces	2.5%	2.5%	2.5%	4.3%

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

	Permanent establishment in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	11.3%	10%	10%	11.8%
Supplies made in non-participating provinces	4.6%	3.2%	3.2%	5.2%

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

	Municipality in:			
	N.S.	N.B.	N.L.	a non-participating province
Supplies made in participating provinces	11.5%	11.5%	10.5%	12.2%
Supplies made in non-participating provinces	4.8%	4.8%	3.7%	5.6%

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

	<b>Permanent establishment in:</b>			
	<b>N.S.</b>	<b>N.B.</b>	<b>N.L.</b>	<b>a non-participating province</b>
Supplies made in participating provinces	11.6%	9.8%	9.8%	12%
Supplies made in non-participating provinces	5%	3%	3%	5.4%

## For more information

If you would like more information on how the Special Quick Method of Accounting applies to public service bodies or any other GST/HST matter, call us at **1-800-959-5525**.

### Internet

You can find GST/HST information by going to our Web page at **[www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst)**. You may want to bookmark this address for easier access to our Web site in the future.

### Forms and publications

One copy of Form GST287, *Election or Revocation of the Election by Public Service Bodies to Use the Special Quick Method of Accounting*, is included in this booklet. Many of our forms and publications are available on our Web page at **[www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub)**. You can also order them by calling **1-800-959-2221**.

### Teletypewriter users

If you have a hearing or speech impairment and use a teletypewriter, you can call our bilingual enquiry service at **1-800-665-0354** during regular business hours.

### Direct deposit



If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can complete and send us Form GST469, *Direct Deposit Request*. This form is available on our Web page at **[www.cra.gc.ca/dd-bus](http://www.cra.gc.ca/dd-bus)**. This is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates.

### Our service complaint process

If you are not satisfied with the **service** you have received, contact the 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 the 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](http://www.cra.gc.ca/complaints)** or see Pamphlet 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