



GENERAL APPLICATION FOR REBATE OF GOODS AND SERVICES TAX (GST) / HARMONIZED SALES TAX (HST)

This form is for persons applying for rebates under sections 252 (Commercial Exports), 252.41, 256.1, 257, 258, 261, 261.2, 261.3, and 261.31 of the *Excise Tax Act*, as well as for persons applying for the harmonized provincial point-of-sale rebate outlined in the harmonized provinces' regulations for tax paid under subsection 165(2) of the *Excise Tax Act*.

To complete this form see the completion guide
Please type or print

Mail to: **Summerside Tax Centre
Summerside PE C1N 6A2**

A – IDENTIFICATION		
Are you registered for GST/HST? <input type="checkbox"/> Yes <input type="checkbox"/> No		Account/Business Number (if applicable)
Claimant's last name or legal name of organization (include trading name if applicable)		
Claimant's first name and initials (individuals only)		
Mailing address (number, street, and apartment No. or P.O. Box No. or R.R. No.)	City	Province/State
Country	Postal/Zip code	Telephone No. ()
Business address (if different from mailing address) (number, street, and apartment No., or P.O. Box No., or R.R. No.)		
City		Province/State
Country	Postal/Zip code	Telephone No. ()
This claim is being filed by <input type="checkbox"/> Head office <input type="checkbox"/> Branch/Division	Is this amending a previous application? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Language preference <input type="checkbox"/> English <input type="checkbox"/> French	Period covered by claim From Y M D To Y M D	

B – REASON FOR REBATE REQUEST			
Please put a check mark in the appropriate number box to indicate the reason for this claim. PLEASE CHECK ONLY ONE BOX. Refer to the completion guide or the attached "Filing instructions" for the specific details and documentation that you have to file with this application. The sections below refer to the <i>Excise Tax Act</i> .			
Code	Reason	Code	Reason
<input type="checkbox"/> 1	Amounts paid in error (section 261)	<input type="checkbox"/> 11	Non-resident recipient of a taxable supply of an installation service (subs. 252.41(1))
<input type="checkbox"/> 4	Commercial exports by a non-resident (section 252)	<input type="checkbox"/> 12	Goods imported at a place in a non-participating province (section 261.2)
<input type="checkbox"/> 5	Legal aid plan (section 258)	<input type="checkbox"/> 13	Intangible personal property or services supplied in a participating province (section 261.3)
<input type="checkbox"/> 7	Sale of real property by a non-registrant (section 257)	<input type="checkbox"/> 14	Specified services supplied to financial institutions (subs. 261.31(5)) Application filed through insurer
<input type="checkbox"/> 8	Indian band, tribal council or band-empowered entity (section 261)	<input type="checkbox"/> 15	Specified services supplied to financial institutions (subs. 261.31(2))
<input type="checkbox"/> 9	Lease of land for residential purposes (section 256.1)	<input type="checkbox"/> 16	Provincial point-of-sale rebate on books
<input type="checkbox"/> 10	Non-resident recipient of a taxable supply of an installation service (subs. 252.41(2)) Application filed through a registered supplier		

C – REBATE CALCULATION (Complete Part G, "Details of Rebate Application" on reverse side)			
Method	Total from reverse or Supplement(s)	Multiply by	Amounts claimed
(a) Purchase price including GST/HST or including an amount as GST/HST.			
(i) For purchases made in the provinces of N.S., N.B., and Nfld. before April 1, 1997	\$	0.06542	\$
(ii) For purchases made in the provinces of N.S., N.B., and Nfld. after March 31, 1997	\$	0.13043	\$
(iii) For purchases made in provinces other than N.S., N.B., and Nfld.	\$	0.06542	\$
(b) Actual GST/HST paid or amount paid as GST/HST	\$	n/a	\$
(c) Other (invoices where only a portion of the GST/HST or an amount paid as GST/HST is rebateable)	\$	n/a	\$
Has the total rebate claimed been offset on line 111 of your GST/HST return? <input type="checkbox"/> Yes <input type="checkbox"/> No			Total rebate claimed \$
If YES, enter period of GST/HST return. From		To	FOR DEPARTMENTAL USE ONLY
Y M D		Y M D	<input type="checkbox"/> Input Code <input type="checkbox"/>



D – THIRD PARTY ADDRESS

Complete this section if written authorization was provided to a third party to: (a) act as agent of the claimant identified in Part A of the application, and (b) receive the rebate cheque, made payable to the claimant. **See the completion guide for further details.**

C/O Third party's name		
Mailing address (number, street, and apartment No., or P.O. Box No., or R.R. No.)	City	Province/State
Country	Postal/Zip code	Telephone No. ()

E – REGISTERED SUPPLIER IDENTIFICATION (To be completed by registered supplier if Reason code 10 is entered in Part B) OR INSURER ELECTION (To be completed by insurer if Reason code 14 is entered in Part B)

Legal name		Account/Business Number												
Mailing address (number, street, and apartment No., or P.O. Box No., or R.R. No.)	City	Province/State												
Country	Postal/Zip code	Telephone No. ()												
The rebate amount was or will be credited to the claimant? <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, provide the period of the GST/HST return on which an adjustment was taken (line 107, "Adjustments") and mail the application with your GST/HST return.												
		From <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td></tr><tr><td style="font-size: 8px; text-align: center;">Y</td><td style="font-size: 8px; text-align: center;">M</td><td style="font-size: 8px; text-align: center;">D</td></tr></table> To <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td></tr><tr><td style="font-size: 8px; text-align: center;">Y</td><td style="font-size: 8px; text-align: center;">M</td><td style="font-size: 8px; text-align: center;">D</td></tr></table>				Y	M	D				Y	M	D
Y	M	D												
Y	M	D												
Signature of authorized official	Name (print)	Date												

F – CERTIFICATION

I certify that:

1. The information in this application, including accompanying document(s) and/or Supplement(s), if any, is correct and complete to the best of my knowledge.
2. The amounts claimed for rebate have not been included in previous rebate applications, nor have the amounts been claimed, nor will they be claimed, as input tax credits on a GST/HST return of the legal claimant identified in Part A.
3. I understand that this claim for rebate is subject to verification.
4. In addition to any documents submitted herewith, books, records, and invoices are available for inspection.

Signature of claimant or authorized representative of the organization	Name (print)	<table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td><td style="border: 1px solid black; width: 15px; height: 15px;"></td></tr><tr><td style="font-size: 8px; text-align: center;">Y</td><td style="font-size: 8px; text-align: center;">M</td><td style="font-size: 8px; text-align: center;">D</td></tr></table>				Y	M	D
Y	M	D						

G – DETAILS OF REBATE APPLICATION (Use Form GST288, Supplement, when the space below is insufficient to list all details)

Method (a): Purchase price including GST/HST or including an amount as GST/HST (invoices where GST/HST or an amount paid as GST/HST is not shown separately). For purchases made in provinces other than N.S., N.B., or Nfld., exclude provincial sales tax (PST) from the calculation.

Date	Invoice No. or Import Entry No.	Supplier's name	Brief description of purchases claimed for rebate	Purchases Made		
				Before April 1, 1997, in the prov. of N.S., N.B., and Nfld. (exclude PST)	After March 31, 1997, in the provinces of N.S., N.B., and Nfld.	In all other provinces (exclude PST)
1						
2						
3						
4						
5						
6						
7						
8						
Total (forward to Part C, "Rebate Calculation")						
				Forward to (a)(i)	Forward to (a)(ii)	Forward to (a)(iii)

Method (b): Actual GST/HST paid or amount paid as GST/HST (invoices where GST/HST or an amount paid as GST/HST is shown separately); **and/or**

Method (c): Other (invoices where only a portion of the GST/HST or an amount paid as GST/HST is rebateable)

Date	Invoice No. or Import Entry No.	Supplier's name	Brief description of purchases claimed for rebate	Actual GST/HST paid or amount paid as GST/HST	Other
1					
2					
3					
4					
5					
6					
7					
8					
Total (forward to Part C, "Rebate Calculation")					
				Forward to (b)	Forward to (c)

FILING INSTRUCTIONS

You can make only one application under Division VI of the *Excise Tax Act* for any given matter. For each reason code recorded in Part B, complete and file the rebate application in the manner outlined below.

Reason Code 1 – Amounts Paid in Error

Attach a schedule and provide the following information:

- the reason the amount should not be payable or remittable;
- details of the method used to calculate your rebate.

In Part C, claimants may use method (a), (b), or (c), or a combination of the three, to calculate their rebate.

Original receipts for all purchases recorded must be forwarded with the rebate application.

A rebate application must be filed:

- (a) For amounts paid or remitted after June 30, 1996, within two years after the amount was paid or remitted by the person; OR
- (b) For amounts paid or remitted before July 1, 1996, and included in an application filed before July 1, 1998, within four years after the amount was paid or remitted by the person.

Not more than one rebate application may be made by a person in a calendar month, unless the person is authorized to file separate rebate applications for its branches or divisions, in which case not more than one rebate application may be made by the person in respect of each authorized branch or division in a calendar month.

Reason Code 4 – Commercial Exports by a Non-Resident

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST was paid.

In Part C, claimants may use method (a), (b), or both to calculate their rebate.

Original receipts for all purchases recorded and **proof that the goods were removed from Canada within 60 days after their receipt** must be forwarded with the rebate application.

Each receipt in an application must be for a minimum of \$50 (excluding tax), and the total of all receipts in an application must be at least \$200 (excluding tax).

A rebate application must be filed within one year after the date of exportation of the goods.

Not more than one application for a rebate may be made by a person in a calendar month, or where the person is an individual, not more than once in a calendar quarter.

Reason Code 5 – Legal Aid Plan

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST is payable.

In Part C, claimants may use method (a), (b), or both to calculate their rebate.

No documentation is required to be filed with this application, but it must be retained for inspection purposes.

A rebate application must be filed within four years after the end of the claimant's reporting period in which the tax became payable.

Reason Code 7 – Sale of Real Property by a Non-Registrant

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST is payable.

In Part C, claimants may use method (a), (b), (c), or a combination of the three to calculate their rebate.

Supporting documentation (such as receipts and statements of adjustments) for all amounts claimed must be filed with this application.

The rebate is reduced to the extent that the claimant has been paid or is entitled to a rebate or an input tax credit in respect of the acquisition of the property or the improvements made to the property.

A rebate application must be filed:

- (a) For transactions where all or part of the amount becomes due or is paid without having become due before July 1, 1996, within four years after the amount becomes due or is paid without becoming due; OR

- (b) For transactions where all of the amount becomes due or is paid without having become due after June 30, 1996, within two years after the amount becomes due or is paid without becoming due.

The maximum claim amount is the lesser of the basic GST/HST content, and the GST/HST payable on the sale (or GST/HST that would have been payable if there was a tax-free rollover of the property). The basic GST/HST content is generally the GST/HST paid on the property and any improvements, after deducting any amounts that you were entitled to recover by rebate and remission, and after taking into account any depreciation in the property's value. We generally calculate the depreciation factor by dividing the fair market value of the property when the basic GST/HST content is determined by the value on which the GST/HST was originally calculated.

A schedule, along with supporting documentation, must be attached to identify the following information:

- the date the payment for the supply of the property became due and the date the payment was made;
- the address of the property sold;
- the identity of the purchaser and the purchaser's usual business or mailing address. (The identity of the purchaser should include a full legal name, a trading name if different, and state whether the purchaser is a registrant or non-registrant for GST/HST purposes, and whether the claimant is a non-resident);
- if applicable, the expiry date for the redemption period of the property seized by the person deemed to have received a taxable supply.

Reason Code 8 – Indian Band, Tribal Council, or Band-Empowered Entity

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST is payable.

In Part C, claimants may use methods (a), (b), or both to calculate their rebate.

Original receipts for all purchases recorded must be forwarded with the rebate application.

A rebate application must be filed:

- (a) For amounts paid or remitted after June 30, 1996, within two years after the amount was paid or remitted by the person; OR
- (b) For amounts paid or remitted before July 1, 1996, and included in an application filed before July 1, 1998, within four years after the amount was paid or remitted by the person.

Not more than one rebate application may be made by a person in a calendar month.

Reason Code 9 – Lease of Land for Residential Purposes

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST is payable.

In Part C, claimants may use methods (a), (b), (c), or a combination of the three to calculate their rebate.

No documentation is required to be filed with this application, but it must be retained for inspection purposes.

The rebate is reduced to the extent that the claimant has been paid or is entitled to a rebate or an input tax credit for the acquisition of the property or the improvements made to the property.

A rebate application must be filed:

- (a) For land deemed to have been supplied before July 1, 1996, within four years after the day the lessee or sub-lessee is required to self-supply; OR
- (b) For land deemed to have been supplied after June 30, 1996, within two years after the day the lessee or sub-lessee is required to self-supply.

A schedule must be attached which includes the following information:

- the date the lessee or sub-lessee is required to self-supply;
- the address of the property leased.

NOTE: After we have processed the application, we will return the original receipts submitted. We will not accept credit card slips and photocopies of receipts as proof of purchase.

– the identity and mailing address of the builder (if the land is rented to construct residential rental accommodation), or of the lessee (if the land is leased or subleased for other residential rental use). The identity of the builder/lessee should include a full legal name, a trading name if different, and state whether the builder/lessee is a registrant or non-registrant for GST/HST purposes.

Reason Codes 10 and 11 – Non-Resident Recipient of a Taxable Supply of an Installation Service

Complete Part G, "Details of Rebate Application," for all eligible purchases on which GST/HST is payable. The date the installation service was completed must also be indicated for all purchases on which GST/HST is payable.

In Part C, claimants may use method (a) or (b) to calculate their rebate. A rebate application must be filed within one year of the completion of the service.

For claimants using Reason Code 10:

The application must be filed by the registered supplier with the GST/HST return in which the rebate amount was deducted in determining the net tax of the period.

Registered suppliers must complete Part E of the application.

For claimants using Reason Code 11:

Original receipts for all purchases recorded must be forwarded with the rebate application.

Reason Code 12 – Goods Imported at a Place in a Non-Participating Province

Complete Part G, "Details of Rebate Application," for all eligible purchases on which HST is payable.

In Part C, claimants must use method (c) to calculate a rebate for the provincial component of HST.

Original receipts for all purchases recorded must be forwarded with the rebate application. Proof must also be provided that all taxes payable, if any, which are imposed under Acts of the legislatures of non-participating provinces, have been paid in respect of all purchases recorded.

The total of all amounts, each of which is consideration for a taxable supply (other than a zero-rated supply), must be at least \$200 (excluding HST).

Your rebate application must be filed within one year from the day that the tax becomes payable.

Not more than one rebate application may be made by a person in a calendar month, or, where the person is an individual, not more than once in a calendar quarter.

Reason Code 13 – Intangible Personal Property or Services Supplied in a Participating Province

Complete Part G, "Details of Rebate Application," for all eligible purchases on which HST is payable.

In Part C, claimants must use method (c) to calculate a rebate for the provincial component of HST.

Original receipts for all purchases recorded must be forwarded with the rebate application.

The rebate must be substantiated by receipts for each amount that include consideration, totalling at least \$50 (excluding HST) for taxable supplies (other than zero-rated supplies). The total of all amounts, each of which is consideration for a taxable supply (other than a zero-rated supply), must be at least \$200 (excluding HST).

Your rebate application must be filed within one year from the day that the tax becomes payable.

Not more than one application for a rebate may be made by a person in a calendar month, or where the person is an individual, not more than once in a calendar quarter.

Reason Codes 14 and 15 – Specified Services Supplied to Financial Institutions

Complete Part G, "Details of Rebate Application," for all eligible purchases on which HST is payable.

In Part C, claimants must use method (c) to calculate a rebate of the provincial component of HST.

The total of all amounts, each of which is consideration for a taxable supply (other than a zero-rated supply), must be at least \$200 (excluding HST).

"Specified services" means any management or administrative services and any other services provided to the plan or fund by a person who also supplied management and administrative services to it.

Your rebate application must be filed within one year after the day the tax became payable.

Not more than one rebate application may be made in a calendar month.

For claimants using Reason Code 14:

To meet the election requirements of subsection 261.31(3) of the *Excise Tax Act*, claimants must complete Parts A, B, and F of the application and insurers must complete Part E.

Once an election has been made under subsection 261.31(3), the claimant cannot file a rebate for the amount other than through the insurer identified in Part E.

The application must be filed by the insurer with the GST/HST return in which the rebate amount was deducted in determining the net tax of the period.

Reason Code 16 – Provincial Point-of-Sale Rebate on Books

Complete Part G, "Details of Rebate Application," for all eligible purchases on which HST is payable.

In Part C, claimants must use method (c) to calculate a rebate of the provincial component of HST.

Original receipts for all purchases recorded must be forwarded with the rebate application.

Your rebate application must be filed within four years after the day the tax became payable.

Where the tax becomes payable, Revenue Canada has agreed to administer this rebate on behalf of the provinces of:

- New Brunswick, pursuant to their *Harmonized Sales Tax Act*,
- Newfoundland, pursuant to their *Tax Agreement Act*, and
- Nova Scotia, pursuant to their *Sales Tax Act*.

NOTE: After we have processed the application, we will return the original receipts submitted. We will not accept credit card slips and photocopies of receipts as proof of purchase.