



GENERAL APPLICATION FOR REBATE OF GST/HST

Use this form to apply for a rebate of the GST/HST for any of the reasons listed in Part B below. For more information and instructions, see page 3.

This form contains information based on proposed amendments to the *Excise Tax Act* and *Regulations*. At the time of publication, these proposed amendments were not law. The publication of this form should not be taken as a statement by the CRA that such amendments will in fact become law in their current form.

Please type or print

Part A – Identification											
Claimant's last name (individuals only) or name of business/organization (include trading name if applicable)											
Claimant's first name and initials (individuals only)						Business Number (if applicable)					
						R	T				
Mailing address (Apt No – Street No, Street name, PO Box, RR)											
City			Province/State		Country			Postal/Zip Code		Telephone number	
Business address (if different from mailing address) (Apt No – Street No, Street name, PO Box, RR)											
City				Province/State			Country			Postal/Zip Code	
If you filed this form before, has your address changed since your last application? <input type="checkbox"/> Yes <input type="checkbox"/> No					If yes , do you wish to have your file updated to reflect the address change(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Does this application amend a previous application? <input type="checkbox"/> Yes <input type="checkbox"/> No					Language of correspondence <input type="checkbox"/> English <input type="checkbox"/> French						
This claim is being filed by		<input type="checkbox"/> Head office		<input type="checkbox"/> Branch/Division (Code 1 only)		Period covered From		Year Month Day		to Year Month Day	

Part B – Reason for rebate request									
---	--	--	--	--	--	--	--	--	--

Tick the appropriate box to indicate the reason for this claim. Tick only **one** box.
 For details and documents that you have to file with this application, see Guide RC4033.

Code	Reason	Code	Reason
<input type="checkbox"/> 1	Amounts paid in error	<input type="checkbox"/> 11	Non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier
<input type="checkbox"/> 4	Commercial goods and artistic works exported by a non-resident	<input type="checkbox"/> 12	Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate
<input type="checkbox"/> 5	Legal aid plan	<input type="checkbox"/> 13	Intangible personal property or services supplied in a participating province
<input type="checkbox"/> 7	Taxable sale of real property by a non-registrant or taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant	<input type="checkbox"/> 14	Segregated fund receives taxable specified services from insurer – rebate paid or credited by insurer
<input type="checkbox"/> 8	Indian band, tribal council, or band-empowered entity	<input type="checkbox"/> 15	Specified services supplied to an investment plan or a segregated fund
<input type="checkbox"/> 9	Lease of land for residential purposes	<input type="checkbox"/> 16	Provincial point-of-sale rebate on designated items
<input type="checkbox"/> 10	Non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier	<input type="checkbox"/> 23	Ontario First Nations point-of-sale relief (credited by a supplier)
		<input type="checkbox"/>	Remission order (for details on when this applies, see Guide RC4033)

FOR INTERNAL USE ONLY										
IC						NC				



Part C – Rebate claimed

Section I – Rebate calculation (Do not complete this section for reason code 23.)
Complete Part F on the next page (if applicable) before completing this section.

Calculation method	Amounts claimed (Totals from Part F or Supplements)												
Method (b) Actual GST/HST paid (for code 1 in certain cases, and for codes 4, 5, 8, 10, and 11, see Guide RC4033)	\$ _____ ↓												
Method (c) Other (for code 1 in certain cases, and for codes 7, 9, 12, 13, 14, 15, and 16, see Guide RC4033)	+ \$ _____ ↓												
Total rebate claimed	= \$ _____ ↓												
Have you used your rebate to reduce the amount owing on a GST/HST return by claiming it on line 111 on the return? <input type="checkbox"/> Yes <input type="checkbox"/> No													
If yes , enter the reporting period of that GST/HST return. From <table border="1" style="display: inline-table;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to <table border="1" style="display: inline-table;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>		Year	Month	Day				Year	Month	Day			
Year	Month	Day											
Year	Month	Day											

Section II – Ontario First Nations point-of-sale relief (Complete this section for reason code 23 only.)

If you ticked reason code 23 in Part B, you **cannot** claim a rebate for any other reason codes on this application. Instead, file a separate application for each reason code.

Total amount claimed for Ontario First Nations point-of-sale relief credited on your off-reserve supplies of qualifying property or services	\$ _____ ↓												
Enter the reporting period of the GST/HST return in which you included this amount and ensure that it is included on line 111 of the return. From <table border="1" style="display: inline-table;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to <table border="1" style="display: inline-table;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>		Year	Month	Day				Year	Month	Day			
Year	Month	Day											
Year	Month	Day											

Part D – Third party address (Do not complete this part for reason code 23.)

Complete this part **only** if a third party is filing this rebate application on behalf of the claimant and the **claimant** previously signed and sent us Form GST507, *Third Party Authorization and Cancellation of Authorization for GST/HST Rebates*, or is attaching completed Form GST507 to this application. This allows the third party to either:

- sign and file the rebate application on the claimant's behalf **and** receive the rebate cheque (made payable to the claimant); **or**
- file the rebate application, signed by the claimant, **and** receive the rebate cheque (made payable to the claimant).

Completing Part D does not authorize the third party to represent the claimant. The third party information in this part must match the information indicated by the claimant on Form GST507.

Form GST507, <i>Third Party Authorization and Cancellation of Authorization for GST/HST Rebates</i>	<input type="checkbox"/> is attached to this rebate application	<input type="checkbox"/> was previously provided		
c/o Name of third party				
Mailing address (Apt No – Street No., Street name, PO Box, RR)				
City	Province/State	Country	Postal/Zip code	Telephone number
				- -

Part E – Certification

I certify that:

1. The information in this application, including any accompanying document(s) and supplement(s), 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 they been claimed, or will they be claimed, as input tax credits on a GST/HST return of the claimant identified in Part A.
3. I understand that this rebate claim is subject to verification.
4. In addition to any documents submitted with this application, books, records, and invoices are available for inspection.

Signature of claimant or authorized representative of claimant	Name (print)	Year	Month	Day

Part F – Details of rebate application

To support your claim, attach all required documents and information, as indicated in Guide RC4033. If the space below is not sufficient to list all details, use Form GST288, *Supplement to Forms GST189 and GST498*. Do **not** complete this part for reason code 23.

Method (b) Actual GST/HST paid (for code 1 in certain cases, and for codes 4, 5, 8, 10, and 11, see Guide RC4033); or
Method (c) Other (for code 1 in certain cases, and for codes 7, 9, 12, 13, 14, 15, and 16, see Guide RC4033).

Date	Invoice No. or import entry No.	Supplier's name	Brief description of purchases	Purchases	
				Actual GST/HST paid	Other
1					
2				+	+
3				+	+
4				+	+
5				+	+
Total (forward to Part C – Rebate claimed)				(b) =	(c) =

Part G – Registered supplier identification OR insurer election

To be completed by the registered supplier if reason code 10 is entered in Part B, **or** by the insurer if reason code 14 is entered in Part B.

Name			Business Number			
			R T			
Mailing address (Apt No – Street No., Street name, PO Box, RR)						
City		Province/State	Country		Postal/Zip Code	Telephone number
					-	-
Did you pay or credit the rebate amount to the claimant? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes , enter the reporting period of the GST/HST return in which you took the adjustment (line 107). Attach this application to that return. If you have to file your GST/HST return electronically, this application has to be sent by mail to the Summerside Tax Centre.						
		Year	Month	Day	Year	Month Day
		From			to	
Signature of authorized official			Name (print)		Year	Month Day

Privacy Act, Personal Information Bank number CRA PPU 091

General information

Who should complete this form?

Use this form to apply for a rebate of the GST/HST for any of the reasons listed in Part B. For detailed instructions on when to use this form and how to complete it, see Guide RC4033, *General Application for GST/HST Rebates*.

Completing the rebate application

You have to complete Parts A, B and E of this form. Also, complete the applicable section of Part C. In some cases, you also have to complete Part F. Complete Part D **only** if you are sending, or have already sent, Form GST507, *Third Party Authorization and Cancellation of Authorization for GST/HST Rebates*.

Note

You cannot complete Part D if your application is for a reason code 23 rebate.

To determine the appropriate reason code for your rebate application and for instructions on how to calculate your rebate, see Guide R4033, *General Application for GST/HST Rebates*.

Where do I send my rebate application?

Reason code 10 and 14

Do **not** send your rebate application to us if you are claiming a rebate under **reason code 10 or 14**. Instead, you have to give this completed form to the GST/HST registered supplier or insurer who paid or credited you with your rebate.

Reason code 23

If you are claiming an amount under **reason code 23** and you are filing a paper GST/HST return, send this completed form with your return.

If you are claiming an amount under **reason code 23** and you are filing your GST/HST return electronically, send this completed form to:

Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If you are claiming an amount under **reason code 23** and you are filing your GST/HST return electronically with Revenu Québec, send this completed form to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

All other reason codes

If you are claiming a rebate for any other reason code and you are filing a paper GST/HST return and claiming the rebate on **line 111**, send this completed form with your return.

If you are filing your GST/HST return electronically or you are not claiming the rebate on **line 111** of your return, send this completed form to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

For more information

For more information, see Guide RC4033, *General Application for GST/HST Rebates*, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.