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Canada Revenue Agency | Agence du revenu du Canada

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General Application for GST/HST Rebates

Fill out this form to apply for a GST/HST rebate for one of the reasons listed in Part B. To find the reason code that applies to your rebate application and for detailed instructions on how to fill it out, see Guide RC4033, General Application for GST/HST Rebates, or go to **canada.ca/gst-hst**.

The Canada Revenue Agency (CRA) uses the term **Indian** because it has legal meaning in the Indian Act.

Do not use this area.

Note

Do **not** use this form if you are a selected listed financial institution (SLFI) for QST purposes or you are an SLFI for GST/HST purposes and you want to apply for a QST rebate. Instead, use Form RC7289, General Application for GST/HST and QST Rebates for Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST or QST purposes, go to **canada.ca/gst-hst-financial-institutions**.

This rebate claim is subject to verification.

Part A – Identification of the claimant

Claimant's last name (individuals only) or name of business or organization (include trading name if applicable):

Claimant's first name and initials (individuals only):

Social insurance number (SIN) (if applicable):

Business number (if applicable): R T

Mailing address

Unit No. – Street No. Street name, PO Box, RR:

City:

Province, territory or state:

Postal or ZIP code:

Country:

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Part A – Identification of the claimant (continued)

Business or physical address (if different from mailing address)

Unit No. – Street No. Street name, RR: _____

City: _____

Province, territory or state: _____

Postal or ZIP code: _____

Country: _____

Additional information

Does this amend a previous application? ☐ Yes ☐ No

Language of correspondence: ☐ English ☐ French

Period covered: From Year Month Day to Year Month Day

Part B – Reason for rebate request (all legislative references in this section are to the Excise Tax Act)

Tick the box that indicates the reason for this rebate. Tick only **one** box. Fill out a separate form for each reason you are claiming a rebate. For more information on each reason code and to find out which documents you have to include with this application, see Guide RC4033.

Reason codes

- ☐ 1A Amounts paid in error by an individual registered under the Indian Act, Indian band, tribal council, or band-empowered entity for property or services purchased on or delivered to a reserve
- ☐ 1C Amounts paid in error (subsection 261(1))
- ☐ 4 Commercial goods and artistic works exported by a non-resident (subsections 252(1) and 252(2))
- ☐ 5 Legal aid plan (subsection 258(2))
- ☐ 7 Taxable sale of real property by a non-registrant (subsection 257(1)) or taxable sale of capital personal property by a municipality or designated municipality who is a non-registrant (subsection 257.1(1))
- ☐ 8 Eligible travel expenses of an Indian band, a tribal council, or a band-empowered entity
- ☐ 9 Lease of land for residential purposes (subsection 256.1(1))
- ☐ 10 Non-registered non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier (subsection 252.41(2))
- ☐ 11 Non-registered non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier (subsection 252.41(1))
- ☐ 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 (section 261.2)
- ☐ 13 Intangible personal property or services acquired in a participating province (section 261.3)
- ☐ 16 Provincial point-of-sale rebate on qualifying items
- ☐ 20 Remission order
- ☐ 23 Ontario First Nations point-of-sale relief (credited by a supplier)
- ☐ 24 Poppies and wreaths (subsection 259.2(2))
- ☐ 25 Rebate for certain investment plans and segregated funds of an insurer (subsection 261.31(2))
- ☐ 26 Election by the segregated fund and insurer (subsection 261.31(3))

If you are filing for a rebate under:

- reason code 1A, 1C, 4, 5, 7, 8, 9, 11, 12, 13, 16, 20, 24 or 25, fill out parts A, B, C, D (section 1), E (if applicable) and G
- reason code 10 or 26, fill out parts A, B, C, D (section 1), F and G
- reason code 23, fill out parts A, B, D (section 2) and G

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Part C – Details of rebate application (do **not** fill out this part for reason code 23)

To support your claim, list all receipts and invoices you are claiming and attach **all** required documents and information. If the space below is not sufficient to list all details, fill out Form GST288, Supplement to Forms GST189 and GST498.

	Date (YYYY-MM-DD)	Invoice no. or Import entry no.	Supplier's name	Brief description of purchases. For vehicle purchases, enter the full Vehicle Identification Number (VIN)	GST/HST
1					
2					+
3					+
4					+
5					+
6					+
7					+
8					+
9					+
10					+
				Total GST/HST	=

Part D – Rebate claimed

Section 1 – Rebate calculation (do **not** fill out this section for reason code 23)

GST/HST amount (This amount may be the total GST/HST from Part C or the calculated rebate amount based on the rebate reason code): $

If you are a GST/HST registrant, did you report this rebate amount on **line 111** of your GST/HST return? ☐ Yes ☐ No

If **yes**, enter the reporting period of that GST/HST return.

From Year Month Day to Year Month Day

Section 2 – Ontario First Nations point-of-sale relief (fill out this section for reason code 23 **only**)

Total amount of the **provincial part of the HST** 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 make sure that it is included on **line 111** of the return.

From Year Month Day to Year Month Day

Part E – Third-party information (do **not** fill out this part for reason codes 10, 23 and 26)

Fill out this part **only** if you want your rebate cheque mailed to a third-party address. Form GST507, Third-Party Authorization and Cancellation of Authorization for GST/HST Rebates, must be included or have been previously sent to the CRA, authorizing the third party listed in this section to receive the rebate cheque made payable to the claimant. The third-party information in this section must match the information on Form GST507. You do not need to fill out this part if the third-party address is the same as the mailing address on your account.

Filling out this part does **not** authorize the third party to be a representative for the claimant's account.

Tick the appropriate box to indicate how you are providing Form GST507. Tick only **one** box.

- ☐ Form GST507 is attached to this rebate application.
- ☐ Form GST507 was previously provided.

Third-party contact person

Name of contact person: _____

Telephone number: _____ Extension: _____

Mailing address

c/o Name of third-party: _____

Unit No. – Street No. Street name, PO Box, RR: _____

City: _____

Province, territory or state: _____

Postal or ZIP code: _____

Country: _____

Part F – Registered supplier identification or insurer election

To be filled out by the registered supplier or insurer if reason code 10 or 26 is entered in Part B.

Name of the registered supplier or insurer: _____

Business number: _____ **R T** _____

Mailing address

Unit No. – Street No. Street name, PO Box, RR: _____

City: _____

Province, territory or state: _____

Postal or ZIP code: _____

Country: _____

Part F – Registered supplier identification or insurer election (continued)

Additional information and signature

Telephone number: _____ Extension: _____

Did you pay or credit the rebate amount to the claimant? ☐ Yes ☐ 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 online, this application has to be sent by mail to the Prince Edward Island Tax Centre.

From Year Month Day to Year Month Day

Name (print) _____ Title _____

Signature of supplier or insurer or their authorized representative _____ Year Month Day _____

Part G – Certification

I certify that the information given on this application and in any attached document is correct and complete and that the amounts claimed for rebate have not been previously rebated, credited, refunded, or remitted to the claimant identified in Part A nor have they been claimed as input tax credits on the claimant's GST/HST return.

I also certify that the claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts, and that the claimant has not received a credit note, nor issued a debit note for a refund, adjustment, or credit for any amounts claimed in this rebate application.

Name (print) _____ Title _____

Telephone number _____ Extension _____ Signature of claimant or their authorized representative _____ Year Month Day _____

Personal information (including the SIN) is collected and used to administer or enforce Part IX of the Excise Tax Act, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 241 on Information about Programs and Information Holdings at **canada.ca/cra-info-source**.

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General Information

Change of address

You **cannot** use this form to request a change of address. If you are a GST/HST registrant, you can update your address online in My Business Account at **canada.ca/my-cra-business-account** or Represent a Client at **canada.ca/taxes-representatives**.

Written change of address requests must contain sufficient information and be signed by an owner or authorized representative that is listed on your account. If your account does not have an owner or authorized representative on file, one must be added before an address change can occur.

Books and records

You must retain the original documentation and any books, records, receipts and invoices that pertain to this rebate for six years from the end of the year to which they relate, as this rebate may be subject to further review at a later date. Receipts and supporting documentation submitted with this rebate application will not be returned to you.

Filing this form electronically

Application for reason codes 1A, 1C, 5, 7, 8, 9, 12, 13, 16, 20, 24 and 25 filed by a GST/HST registrant

If you want to offset the amount owing on your GST/HST return by the amount of your rebate (by reporting the rebate amount on line 111 of your return), use the "File a return" service in My Business Account at **canada.ca/my-cra-business-account** or Represent a Client at **canada.ca/taxes-representatives.**

If you are **not** offsetting the amount on your GST/HST return by the amount of your rebate, use the "File a rebate" service in My Business Account at **canada.ca/my-cra-business-account** or Represent a Client at **canada.ca/taxes-representatives.**

Application for reason code 23 filed by a GST/HST registrant

To file your rebate application with your GST/HST return, use:

- GST/HST NETFILE at **canada.ca/gst-hst-netfile**
- the "File a return" service in My Business Account at **canada.ca/my-cra-business-account**
- the "File a return" service in Represent a Client at **canada.ca/taxes-representatives**

Application for reason codes 1A, 1C, 7, 9, 12, 13, 16 and 20 filed by an individual

Use the "File a GST/HST rebate" service in My Account at **canada.ca/my-account**.

If you file your rebate application electronically, you do **not** need to file a paper application.

Applications for reason codes that are not listed in this section cannot be filed electronically and must be filed in paper format.

Where to send this form if you are filing a paper application

Application for reason code 1A filed by an individual registered under the Indian Act

If your address is in Ontario, send this rebate application to:

Sudbury Tax Centre
GST/HST Rebates Processing
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If your address is **not** in Ontario, send this rebate application to:

Prince Edward Island Tax Centre
GST/HST Rebates Processing
275 Pope Road
Summerside PE C1N 6A2

Application for reason codes 1A and 8 filed by an Indian band, tribal council, or band-empowered entity

If you are filing a paper GST/HST return, send this rebate application with the return. If your address is in Ontario and you are not filing a GST/HST return or the return was already filed without the rebate, send this rebate application to:

Sudbury Tax Centre
GST/HST Rebates Processing
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

If your address is **not** in Ontario and you are not filing a GST/HST return or the return was already filed without the rebate, send this rebate application to:

Prince Edward Island Tax Centre
GST/HST Rebates Processing
275 Pope Road
Summerside PE C1N 6A2

Application for reason codes 10 and 26 filed by the registered supplier or insurer

This rebate **must** be filed by the registered supplier or insurer who paid or credited you with the rebate.

If the registered supplier or insurer is filing a paper GST/HST return, they have to send this rebate application with their return. If the registered supplier or insurer is filing their GST/HST return electronically, they have to send this rebate application to:

Prince Edward Island Tax Centre
GST/HST Rebates Processing
275 Pope Road
Summerside PE C1N 6A2

Application for reason code 23 filed by a GST/HST registrant

If you are filing a paper GST/HST return, send this rebate application with the return. If you are filing a GST/HST return online with Revenu Québec, send this rebate application to:

Prince Edward Island Tax Centre
GST/HST Rebates Processing
275 Pope Road
Summerside PE C1N 6A2

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If your GST/HST return was already filed without the rebate, send this rebate application to:

Sudbury Tax Centre
GST/HST Rebates Processing
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Application for reason codes 1C, 4, 5, 7, 9, 11, 12, 13, 16, 20, 24 and 25

If you are filing a paper GST/HST return and claiming a rebate on line 111 of your return, send this rebate application with your return. Otherwise, send this rebate application to:

Prince Edward Island Tax Centre
GST/HST Rebates Processing
275 Pope Road
Summerside PE C1N 6A2

If you need help

For information on filling out this application, see Guide RC4033, go to **canada.ca/gst-hst**, or call **1-800-959-5525**.

To get our forms and publications, go to **canada.ca/gst-hst-pub**.