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Canada Revenue Agency | Agence du revenu du Canada

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Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund

Do not use this area.

Public service bodies' rebate

Fill out this form to claim a rebate if you are a municipality, hospital authority, external supplier, facility operator, charity, public institution, or qualifying non-profit organization, or if you are a university, school authority, or public college that is established and operated otherwise than for profit. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity.

Self-government refund

Fill out this form if you are eligible to claim a self-government refund of the goods and services tax (GST) or the federal part of the harmonized sales tax (HST) under a self-government agreement.

For more information, see page 4.

Part A – Identification

Legal name: _____

Trade name (if different from legal name): _____

Business number (if applicable): _____ **R T** _____

Charity registration number (if you are a registered charity): _____ **R R** _____

Enter your fiscal year-end: Month Day

Mailing address

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

City: _____

Province or territory: _____

Postal code: _____

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Part A – Identification (continued)

Physical location (if different from mailing address)

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

City: _____

Province or territory: _____

Postal code: _____

Contact person

Name: _____

Title: _____

Telephone number: _____ Extension: _____

Note
The person indicated in this section must be listed as authorized in our system in order for us to call them. Filling out this section does not add this person's name to your account as an authorized representative. For information on how to authorize a representative on your account, go to **canada.ca/taxes-authorize-representative**.

Part B – Claim period

Claim period covered by this application: From Year Month Day _____ to Year Month Day _____

Part C – Offset on GST/HST return

This part applies to GST/HST registrants only.

Is the amount on line 409 of this form being included on line 111 of your GST/HST return? ☐ Yes ☐ No

If **yes**, enter the reporting period end date of your GST/HST return. Year Month Day _____

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Part D – Details of claim

Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, for more information.

If you are claiming a rebate of the **provincial** part of the HST, fill out Form RC7066-SCH, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*, and enter the total provincial amount below in Line B – Total provincial amount claimed (from Form RC7066-SCH).

Line No.	Activity type	Rebate factor	Federal amount
300	Municipality	100%	
301	University (or affiliated college or research body) established and operated otherwise than for profit	67%	+
302	School authority established and operated otherwise than for profit	68%	+
303	Public college established and operated otherwise than for profit	67%	+
304	Hospital authority (only on the operation of a public hospital)	83%	+
305	Charity or public institution on non-selected public service body activities, as defined on page 4	50%	+
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on page 4)	50%	+
307	Printed books (do not include in other activity types)	100%	+
308	Charity or public institution on the export of property or services	100%	+
309	Self-government refund	100%	+
310	Hospital authority (for eligible activities, as defined on page 4, other than the operation of a public hospital)	83%	+
311	Facility operator (on eligible activities, as defined on page 4)	83%	+
312	External supplier (on eligible activities, as defined on page 4)	83%	+
Total federal amount claimed (add lines 300 to 312)		**A**	=
Total provincial amount claimed (from Form RC7066-SCH)		**B**	+
Total amount claimed (line A plus line B)		**409**	=

Part E – Certification

I certify that the information given on this form and in any attached document is correct and complete and that I am authorized to sign for the organization. I also certify that the amount on line 409 on this form or any part of it has not previously been claimed and that books, records, and invoices are available for inspection.

Name (print) | Title

Telephone number | Extension | Signature | Year | Month | Day

Personal information 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, and 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 Info Source at **canada.ca/cra-info-source**.

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General Information

Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, you have to file Form GST523-1, *Non-Profit Organizations – Government Funding*, for each completed fiscal year you want to claim a public service bodies' rebate. Do **not** send your annual reports or financial statements.

Line 308 – Charity or public institution on the export of property or services

Charities and public institutions can claim a rebate of the GST or federal part of the HST paid on property or services exported outside Canada on line 308.

Charities and public institutions that are **not** resident in a participating province can also use this line to claim a rebate of the **provincial part** of the HST paid on property or services exported outside Canada. However, charities and public institutions resident in a participating province have to do so using Form RC7066-SCH (lines 308-ON, 308-NS, 308-NB, 308-NL and 308-PE).

Definitions

Eligible activities, for the purposes of the public service bodies' rebate, means the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility to make facility supplies.

Non-selected public service body activities are activities other than:

- in the case of a person designated to be a municipality, those activities for which a person was designated as a municipality
- activities carried out in the course of:
  - in the case of a person determined to be a municipality, fulfilling responsibilities as a local authority
  - in the case of a person acting in its capacity as a hospital authority, operating a public hospital, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
  - in the case of a person acting in its capacity as a facility operator, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility to make facility supplies
  - in the case of a person acting in its capacity as an external supplier, making facility supplies, ancillary supplies, or home medical supplies
  - in the case of a person acting in its capacity as a school authority, public college, or university, operating an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with, or a research body of, such a degree-granting institution

Claim period

If you are a **GST/HST registrant,** your claim period is your reporting period. If you are a branch or division of an organization, you and your parent or primary organization have to use the same claim period and filing frequency.

Note
If you want to use the rebate from a claim period to reduce an amount payable on your GST/HST return, fill out Part C in addition to the other parts.

If you are a **non-registrant**, your claim period is either the first six months or the last six months of your fiscal year. A non-registrant has a total of two claim periods in a fiscal year. You cannot combine multiple claim periods on one rebate application.

How to file this form online

GST/HST registrants – You can file this application online with your GST/HST return using:

- GST/HST NETFILE at **canada.ca/gst-hst-netfile**
- "File a return" at **canada.ca/my-cra-business-account** (My Business Account) if you are a business owner
- "File a return" at **canada.ca/taxes-representatives** (Represent a Client) if you are an authorized representative or employee

Non-registrants – You can file your rebate application online using:

- "Electronic rebate forms" at **canada.ca/gst-hst-netfile**
- "File a rebate" at **canada.ca/my-cra-business-account** (My Business Account) if you are a business owner
- "File a rebate" at **canada.ca/taxes-representatives** (Represent a Client) if you are a authorized representative or employee

If you are filing this rebate application online, you must also file any associated provincial rebate application online.

Where to send your paper application

If you choose to file your application by paper and you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send your paper application to:

Canada Revenue Agency
Sudbury Tax Centre
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

If you are resident anywhere else in Canada, send your paper application to:

Canada Revenue Agency
Atlantic Tax Centre
275 Pope Road
Summerside PE C1N 6A2

If you need help

For more information, go to **canada.ca/gst-hst**, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or GST/HST Info Sheet GI-121, *Determining Whether a Public Service Body is Resident in a Province for Purposes of the Public Service Bodies' Rebate*, or call **1-800-959-5525**.

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