

Agency

# 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. To determine the appropriate reason code for your rebate application, and for detailed instructions on how to complete it, see Guide RC4033, General Application for GST/HST Rebates, or go to canada.ca/gst-hst.

#### 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 rebate of the QST. Instead, use Form RC7289, General Application for Rebate of Goods and Services Tax/Harmonized Sales Tax (GST/HST) and Quebec Sales Tax (QST) 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.

#### Please print.

Part A – Identification of the claimant										
	st name (individuals only) or name ng name if applicable)	of business/organiza	Social insurance number (SIN) (if applicable)							
Claimant's first name and initials (individuals only)					Business number (it	Business number (if applicable)				
Mailing address (Apt No. – Street No., Street name, PO Box, RR)										
Maining addre	ess (Apt No. – Street No., Street na	ame, FO Box, KK)			City					
Province/Ter	ritory/State	Postal/ZIP code	Country			Telephone number Extension				
Business address (if different from mailing address) (Apt No. – Street No., Street name, PO Box, RR)										
City		Province/Ter	ritory/State		Postal/ZIP code	Country				
Does this app	Does this application amend a previous application?									
	Year	Month Day	Year	Month	Day					
Period cover		to								
Part B – R	leason for rebate request	(all legislative refe	erences i	n this section	on are to the Excise	e Tax Act)				
	opriate box to indicate the reason f nd documents that you have to file									
Code	Reas			Code	Reason					
1A	Amounts paid in error for property delivered to a reserve	or services purchase	d on or	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)					
1C	C Amounts paid in error (subsection 261(1))									
4	4 Commercial goods and artistic works exported by a non-resident (subsections 252(1) and 252(2)) 13 Intangible personal property or services action 261.3)									
5	Legal aid plan (subsection 258(2))	)		16	Provincial point-of-sale rebate on qualifying items					
7	Taxable sale of real property by a (subsection 257(1)) or taxable sale property of a municipality or design is a non-registrant (subsection 257	e of capital personal nated municipality wh	o		Remission order (for details on when this applies, see Guide RC4033)					
8	Indian band, tribal council, or band-empowered entity									
9	Lease of land for residential purpo	oses (subsection 256.	1(1))	24	Poppies and wreaths (subsection 259.2(2))					
10	Non-registered non-resident recipi installation service – rebate paid o (subsection 252.41(2))				Rebate for certain investment plans and segregated funds of an insurer (subsection 261.31(2))					
11	Non-registered non-resident recipi installation service – rebate not pa (subsection 252.41(1))				Election between the s (subsection 261.31(3))	egregated fund and insurer				
FOR INTERNAL USE ONLY										
IC		NC								

#### Protected B when completed

Part C – Rebate claimed											
Section 1 – Rebate calculation (Do not complete this section for reason code 23.)											
Complete Part F on the next page (if applicable) before completing this section.											
GST/HST amount (This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on he rebate reason code. For more information, see Guide RC4033.)											
f you are a GST/HST registrant, did you report the rebate amount claimed on line 111 of your GST/HST return?										C	
			Year	Month [	Day	Yea	r I	Nonth	Day		
If yes, enter the reporting period of that GST/HST ret					to						
Section 2 – Ontario First Nations point-of-sale relief (Complete this section for reason code 23 only.)											
If you are a GST/HST registrant, you can file your Ontario First Nations point-of-sale relief rebate applications online with your GST/HST returns using GST/HST NETFILE. For more information, go to canada.ca/gst-hst-netfile.											
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 vincluded this amount and ensure that it is included or of the return.		m	Year	Month D	bay to	Year	N	lonth	Day		
Part D – Third party address (Do not con	mplete this part fo	or rea	son codes '	10, 23, a	nd 26.)						
Complete this part <b>only if</b> a third party is filing this rebate application on behalf of the claimant and the <b>claimant</b> 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 claima	ant's behalf <b>and</b> receive	/e the	rebate cheque	(made pay	able to the c	laimant);	or				
• file the rebate application signed by the claimant	t <b>and</b> receive the rebat	te che	que (made pag	yable to the	e claimant).						
<b>Completing Part D does not authorize the third part indicated by the claimant on Form GST507.</b>	arty to represent the	claim	ant. The third	party inforr	mation in this	part mus	st match	he info	ormation		
Form GST507, Third Party Authorization and Cancellation of Authorization for GST/HST Rebates was previously provided											
c/o Name of third party											
Mailing address (Apt No. – Street No., Street name, PO Box, RR)											
Province/Territory/State	Postal/ZIP code	Cour	ntry			Telepho	ne numb	er	E:	xtension	
Part E – Certification	1	1				1			1		
<ul> <li>I certify that:</li> <li>The information in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge.</li> <li>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</li> </ul>											
claimed as input tax credits on the claimant's GST/HST return.											
<ul> <li>The claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts.</li> <li>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.</li> </ul>											
<ul> <li>The claimant has not received a credit note, not issued a debit note for a refund, adjustment, or credit for any amounts claimed in this rebate application.</li> <li>I understand that this rebate claim is subject to verification.</li> </ul>											
<ul> <li>I am required to retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years, as this rebate may be subject to further review at a later date.</li> </ul>											
• I understand that the receipts and supporting documentation submitted with this rebate application will not be returned to me.											
Name (print)		-	Title								
Signature of claimant or authorized representative of	f claimant						Yea	ır	Month	Day	

							FIU		when completed
Part F -	- Details	of rebate application	on (Do not complete	this part for r	eason d	codes 9 and 2	23.)		
			uments and information, a tails, use Form GST288, \$				98.		
	<b>amount</b> (T e RC4033.)	his amount may be the a	ctual GST/HST paid or the	e calculated amo	ount of GS	ST/HST based o	n the reason code. I	For more	information,
Date Invoice No. or Import entry No.		Supplier's na	Brief description of purchases. For vehicle purchases, indicate full Vehicle Identification Number (VIN)			GST/HST			
1									
2								+	
3								+	
4								+	
5								+	
					Total (fo	orward to Part C	- Rebate claimed)	=	
	-		ification OR insurer						
			insurer if reason code 10	or 26 is entered	in Part B.				
Name of	the registere	ed supplier or insurer				Business numbe	er		1
Mailing a	ddress (Apt	No. – Street No., Street r	name, PO Box, RR)				City		
Province/	Territory/Sta	ate	Postal/ZIP code	Country			Telephone number		Extension
Did you p	ay or credit	the rebate amount to the	claimant?	Yes	<b>N</b>	lo			
took the a	adjustment ( ve to file you	rting period of the GST/H line 107). Attach this app ir GST/HST return online Prince Edward Island Ta	blication to that return. , this application has to	Yea	ar 1	Month Day	Year to	Mont	h Day
Signature	of authorize	ed official of the registere	d supplier or insurer	Name (print)			<u> </u>	′ear	Month Day
Part H	- Direct o	<b>deposit request</b> (Do	o <b>not</b> complete this p	art for reason	codes	10, 23, and 2	26.)		
institution partner of	account, ar a partnersh	mounts payable to the ac hip, a corporate director, a	Part A, requests and autho count holder under Part IX a corporate officer, an offic resentative <b>cannot</b> sign th	K of the Excise Ta cer of a non-profi	ax Act. If the second sec	the direct depos ation, a trustee c	it information is enter of an estate, or an in	ered, an c	owner, a
Complete	the informa	ation area below or attach	a blank cheque and write	e "VOID" across t	he front.				
	Branch	n number	Institution number			Account	t number		
Name of	the account	holder (print)							
L Personal in	formation (inc	luding the SIN) is collected f	or purposes of the administra	tion or enforcement	t of the Exc	cise Tax Act. Part I	X. and related program	ns and acti	ivities including

Personal information (including the SiN) is collected for purposes of the administration or enforcement of the Excise Tax Act, Part IX, and related programs and activities including administering tax, rebates, elections, audit, compliance, and collection. The information collected may be used or disclosed for the purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at **canada.ca/cra-info-source**.

# Completing the rebate application

Complete parts A, B, E, and H (if applicable) of this form, and complete the applicable section of Part C. In some cases, you also have to complete Part F.

#### Notes

Do **not** complete Section 1 of Part C if you are claiming a rebate under reason code 23. Instead, complete Section 2 of Part C.

Do **not** complete Part F if you are claiming a rebate under reason code 9 or 23.

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

Do **not** complete Part D if you are claiming a rebate under reason code 10, 23, or 26.

Part G applies to reason codes 10 and 26 **only** and is completed by the registered supplier or insurer.

#### Note

If you are claiming a rebate for more than one reason, you must file a separate form for each reason.

### Change of address

You **cannot** use this form to request a change of address. Written change of address requests must contain sufficient information and be signed by an owner or person with proper authorization that is listed on your account. If your account does not have an owner or person with proper authorization on file, one must be added before an address change can occur.

## Where do I send my rebate application?

### Reason codes 1A and 8

If you are a status Indian, or Indian band or council of an Indian band with an address in Ontario and you are not filing a GST/HST return, send this completed rebate application to:

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

Otherwise, for all other addresses, send this completed rebate application to:

Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2

### Reason codes 10 and 26

**Do not send** your rebate application to us if you are claiming a rebate under **reason code 10 or 26**. Instead, give this completed application to the GST/HST registered supplier or insurer who paid or credited you with your rebate.

The registered supplier or insurer must complete Part G and file the rebate application along with their GST/HST return for the reporting period in which the rebate was paid or credited to you. If they are filing their GST/HST return online, they must send this completed rebate application to:

Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2

#### Reason code 23

If you are filing your GST/HST return online, you can also file your rebate application online using GST/HST NETFILE (for reason code 23 only), or the "File a return" option in My Business Account. For more information, go to <u>canada.ca/gst-hst-netfile</u> or <u>canada.ca/my-cra-business-account</u>.

If you are filing a paper GST/HST return, send this completed rebate application with your return.

Otherwise, send this completed rebate application to:

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

If you are filing your GST/HST return online with Revenu Québec, send your completed rebate application to:

Prince Edward Island 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 a rebate on line 111, send this completed rebate application with your return, to the address shown on your GST/HST return. Otherwise, send this completed rebate application to:

> Prince Edward Island Tax Centre 275 Pope Road Summerside PE C1N 6A2

## What if you need help?

For information on completing this application, see Guide RC4033, General Application for GST/HST Rebates, go to <u>canada.ca/gst-hst</u>, or call **1-800-959-5525**.