



General Application for GST/HST Rebates

Use this form to apply for a GST/HST rebate for any 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.

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.

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 _____

Language of correspondence: English French

Does this application amend a previous application? Yes No

Period covered: From _____
Year Month Day to Year Month Day

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 address** (if different from mailing address)

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

City: _____

Province, territory or state: _____

Postal or ZIP code: _____

Country: _____

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.

Reason codes

- 1A Amounts paid in error 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 of a municipality or designated municipality who is a non-registrant (subsection 257.1(1))
- 8 Indian band, tribal council, or 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 (for details on when this applies, see Guide RC4033)
- 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))

Part B – Reason for rebate request (continued)

If you are filing for a rebate under:

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

For more information and to find out which documents you have to file with this application, see Guide RC4033, General Application for GST/HST Rebates.

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

Fill out Part F, if applicable, before filling out this section.

GST/HST amount (This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on the rebate reason code.):

\$ _____

If you are a GST/HST registrant, did you report the rebate amount claimed 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)

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 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 D – Third-party address (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 us, 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.

Form GST507, Third-Party Authorization and Cancellation of Authorization for GST/HST Rebates:

is attached to this rebate application was previously provided

Part D – Third-party address (continued)

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: _____

Telephone number: _____ Extension: _____

Part E – Certification

I certify that:

- the information given on this application and in any attached document is correct and complete
- 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
- the claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts
- 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

We may verify any claim before issuing a payment

_____		_____	
Name (print)		Title	
_____	_____	_____	
Telephone number	Extension	Signature of claimant or authorized representative of claimant	_____
			Year Month Day

Part F – Details of rebate application (do not fill out this part for reason codes 9 and 23)

To support your claim, attach all required documents and information. If the space below is not sufficient to list all details, use Form GST288, Supplement to Forms GST189 and GST498.

GST/HST amount (This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on the rebate reason code.)

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				
Total (Enter this amount in Part C, Section 1.)				

Part G – 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: _____

Telephone number: _____ Extension: _____

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

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

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Name (print)

Title

Signature of supplier or insurer or authorized representative of supplier or insurer

Year Month Day

Part H – Request for a direct deposit (do **not** fill out this part for reason codes 10, 23, and 26)

By filling out this part, the claimant listed in Part A, requests and authorizes the Minister of National Revenue to directly deposit, into a Canadian financial institution account, amounts payable to the account holder under Part IX of the Excise Tax Act. If the direct deposit information is entered, an owner, a general partner of a partnership, a corporate director, a corporate officer, an officer of a non-profit organization, a trustee, or an individual with delegated authority **must** sign Part E. An authorized representative **cannot** sign this form **unless** that representative has **delegated authority**.

Fill out the information area below or attach a blank cheque and write "VOID" across the front.

Branch number

Institution number

Account number

Name of the account holder (print)

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 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 Info Source at canada.ca/cra-info-source.

General information

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.

Books and records

You must 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. Receipts and supporting documentation submitted with this rebate application will not be returned to you. This rebate claim is subject to verification.

Where to send your 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 rebate application to:

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

Otherwise, for all other addresses, send this 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 application to the GST/HST registered supplier or insurer who paid or credited you with your rebate.

The registered supplier or insurer must fill out 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 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 canada.ca/gst-hst-netfile or canada.ca/my-cra-business-account.

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

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

If you are filing your GST/HST return online with Revenue Québec, send your 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 rebate application with your return, to the address shown on your GST/HST return. Otherwise, send this rebate application to:

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

What if you need help?

For information on filling out this application, see Guide RC4033, General Application for GST/HST Rebates, 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.