



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

### Public service bodies' rebate

Use 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.

### Self-government refund

Use this form if you are eligible to claim a self-government refund of the GST or the federal part of the HST under a self-government agreement.

Do not use this area.

For more information, see "General information" at the end of this form.

### Part A – Identification

Legal name:

Trade name (if different from legal name):

Business number (if applicable):

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

Month Day

What is your fiscal year-end?

### Mailing address

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

City:

Province or territory:

Postal code:

#### FOR INTERNAL USE ONLY

IC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	NC	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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: 

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**Contact person** (see page 4)

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

**Part B – Claim period**Claim period covered by this application: From 

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 Year Month Day to 

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 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  NoIf **yes**, enter the reporting period end date of your GST/HST return.

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 Year Month Day

**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 in Line B below.

Line #	Activity type	Rebate factor		Federal
300	Municipality	100%		
301	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+	
302	School authority established and operated on a non-profit basis	68%	+	
303	Public college established and operated on a non-profit basis	67%	+	
304	Hospital authority (only on activities of operating a public hospital)	83%	+	
305	Charity or public institution on non-selected public service body activities (defined on page 4 of this form)	50%	+	
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on page 4 of this form)	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 other than the operation of a public hospital) – See "Lines 310, 311, and 312" on page 4 of this form	83%	+	
311	Facility operator (on eligible activities) – See "Lines 310, 311, and 312" on page 4 of this form	83%	+	
312	External supplier (on eligible activities) – See "Lines 310, 311, and 312" on page 4 of this form	83%	+	
<b>Total federal amount claimed</b> (add lines 300 to 312)		<b>A</b>	=	
<b>Total provincial amount claimed</b> (from Form RC7066 SCH)		<b>B</b>	+	
<b>Total amount claimed</b> (line A plus line B)		<b>409</b>	=	

**Part E – Certification**

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

_____		_____	
Name (print)		Title	
_____	_____	_____	_____
Telephone number	Extension	Signature	Year Month Day

Personal information 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](http://canada.ca/cra-info-source).

## General information

### Contact person

The person indicated here 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](https://canada.ca/taxes-authorize-representative).

### Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, you must send us a filled out Form GST523-1, Non-Profit Organizations – Government Funding, each year. Do **not** send us 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 on this form. Charities and public institutions resident in a participating province can claim a rebate of the provincial part of the HST paid on property or services exported outside Canada on Form RC7066 SCH (lines 308-ON, 308-BC, 308-NS, 308-NB, 308-NL and 308-PE).

#### Note

Charities and public institutions that are **not** resident in a participating province can also claim a rebate of the provincial part of the HST paid on property or services exported outside Canada on line 308 on this form.

### Lines 310, 311, and 312

"Eligible activities" for hospital authorities and for charities, public institutions, and qualifying non-profit organizations that are also a facility operator or an external supplier refers to the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility for use in making facility supplies.

### Definition

**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 for use in making facility supplies

- in the case of a person acting in its capacity as a facility operator or external supplier, making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility 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

### What is your application 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 of your fiscal year, 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 do you file this application electronically?

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

- GST/HST NETFILE at [canada.ca/gst-hst-netfile](https://canada.ca/gst-hst-netfile)
- "File a return" at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account) if you are a business owner
- "File a return" at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives) if you are a representative (including employees)

**Non-registrants** – You can file your rebate application electronically using one of the following options:

- "Electronic rebate forms" at [canada.ca/gst-hst-netfile](https://canada.ca/gst-hst-netfile)
- "File a rebate" at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account) if you are a business owner
- "File a rebate" at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives) if you are a representative (including employees)

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

### Where to send this form if you choose to file your application by paper?

If you are resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this filled out form to:

**Canada Revenue Agency  
Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1**

If you are resident anywhere else in Canada, send this filled out form to:

**Canada Revenue Agency  
Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2**

**For more information**

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**.