

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*, go to www.cra.gc.ca/gsthst, or call 1-800-959-5525.

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 and/or QST purposes, go to www.cra.gc.ca/slfi. If you need help determining which form to use, call 1-855-666-5166.

Please type or print.

Part A – Identification of the claimant

Claimant's last name (individuals only) or name of business/organization (include trading name if applicable)					
Claimant's first name and initials (individuals only)			Business Number (if applicable)		
			R T		
Mailing address (Apt No. – Street No., Street name, PO Box, RR)					
City	Prov./Terr./State	Country	Postal/ZIP code	Telephone number	
Business address (if different from mailing address) (Apt No. – Street No., Street name, PO Box, RR)					
City	Prov./Terr./State	Country	Postal/ZIP code		
If you filed this form before, has your address changed since your last application?					<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, do you wish to have your file updated to reflect the address change(s)?					<input type="checkbox"/> Yes <input type="checkbox"/> No
Does this application amend a previous application?			Language of correspondence:		
<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> English <input type="checkbox"/> French		
This claim is being filed by <input type="checkbox"/> Head office <input type="checkbox"/> Branch/Division (reason codes 1A and 1C only)		Period covered: From			
		Year Month Day		to Year Month Day	

Part B – Reason for rebate request

Tick the appropriate box to indicate the reason for this claim. Tick only one box. Complete a separate form for each reason you are claiming a rebate. For details and documents that you have to file with this application, see Guide RC4033, *General Application for GST/HST Rebates*.

Code	Reason	Code	Reason
<input type="checkbox"/> 1A	Amounts paid in error for goods or services purchased on or delivered to a reserve	<input type="checkbox"/> 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
<input type="checkbox"/> 1C	Amounts paid in error	<input type="checkbox"/> 13	Intangible personal property or services acquired in a participating province
<input type="checkbox"/> 4	Commercial goods and artistic works exported by a non-resident	<input type="checkbox"/> 16	Provincial point-of-sale rebate on qualifying items
<input type="checkbox"/> 5	Legal aid plan	<input type="checkbox"/> 23	Ontario First Nations point-of-sale relief (credited by a supplier)
<input type="checkbox"/> 7	Taxable sale of real property by a non-registrant or taxable sale of capital personal property of a municipality or designated municipality who is a non-registrant	<input type="checkbox"/> 24	Poppies and wreaths
<input type="checkbox"/> 8	Indian band, tribal council, or band-empowered entity	<input type="checkbox"/> 25	Subsection 261.31(2) rebate for certain investment plans and segregated funds of an insurer
<input type="checkbox"/> 9	Lease of land for residential purposes	<input type="checkbox"/> 26	Election under subsection 261.31(3) between the segregated fund and insurer
<input type="checkbox"/> 10	Non-registered non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier	<input type="checkbox"/> 99	Remission order (for details on when this applies, see Guide RC4033)
<input type="checkbox"/> 11	Non-registered non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier		

FOR INTERNAL USE ONLY

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Part C – Rebate claimed																
Section I – Rebate calculation (Do not complete this section for reason code 23.)																
Complete Part F on the next page (if applicable) before completing this section.																
Calculation method				Amounts claimed (Totals from Part F or Supplements, if applicable)												
Method (b) Actual GST/HST paid (for reason codes 1A and 1C in certain cases, and for reason codes 4, 5, 8, 10, 11, and 24, see Guide RC4033)				\$												
Method (c) Other (for reason codes 1A and 1C in certain cases, and for reason codes 7, 9, 12, 13, 14, 15, 16, 25, and 26, see Guide RC4033)				+ \$												
Total rebate claimed				= \$												
If you are a GST/HST registrant, did you report the rebate amount claimed on line 111 of your GST/HST return? <input type="checkbox"/> Yes <input type="checkbox"/> No																
If yes, enter the reporting period of that GST/HST return. From <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>					Year	Month	Day				Year	Month	Day			
Year	Month	Day														
Year	Month	Day														
Section II – 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 electronically with your GST/HST returns using GST/HST NETFILE. For more information, go to www.cra.gc.ca/gsthst-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 ensure that it is included on line 111 of the return. From <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table> to <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Year</td><td>Month</td><td>Day</td></tr><tr><td> </td><td> </td><td> </td></tr></table>					Year	Month	Day				Year	Month	Day			
Year	Month	Day														
Year	Month	Day														
Part D – Third party address (Do not complete this part for reason codes 10 and 23.)																
Complete this part only if a third party is filing this rebate application on behalf of the claimant and the claimant previously signed and sent us Form GST507, <i>Third Party Authorization and Cancellation of Authorization for GST/HST Rebates</i> , or is attaching completed Form GST507 to this application. This allows the third party to either:																
<ul style="list-style-type: none"> • sign and file the rebate application on the claimant's behalf and receive the rebate cheque (made payable to the claimant); or • file the rebate application signed by the claimant and receive the rebate cheque (made payable to the claimant). 																
Completing Part D does not authorize the third party to represent the claimant. The third party information in this part must match the information indicated by the claimant on Form GST507.																
Form GST507, <i>Third Party Authorization and Cancellation of Authorization for GST/HST Rebates</i> <input type="checkbox"/> is attached to this rebate application <input type="checkbox"/> was previously provided																
c/o Name of third party																
Mailing address (Apt No. – Street No., Street name, PO Box, RR)																
City	Prov./Terr./State	Country	Postal/ZIP code	Telephone number												
Part E – Certification																
I certify that:																
<ul style="list-style-type: none"> • The information in this application, including any accompanying document(s) and supplement(s), is correct and complete to the best of my knowledge. • 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. • I understand that this rebate claim is subject to verification. • 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. • 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 claimant			Year	Month Day												

Part F – Details of rebate application (Do not complete this part for reason codes 9 and 23.)

To support your claim, attach all required documents and information, as indicated in Guide RC4033. If the space below is not sufficient to list all details, use Form GST288, *Supplement to Forms GST189 and GST498*.

Method (b) Actual GST/HST paid (for reason codes 1A and 1C in certain cases, and for reason codes 4, 5, 8, 10, 11, and 24, see Guide RC4033); or **Method (c)** Other (for reason codes 1A and 1C in certain cases, and for reason codes 7, 12, 13, 14, 15, 16, 25, and 26, see Guide RC4033).

Date	Invoice No. or import entry No.	Supplier's name	Brief description of purchases For vehicle purchases, indicate full Vehicle Identification Number (VIN)	Purchases	
				Actual GST/HST paid	Other
1					
2				+	+
3				+	+
4				+	+
5				+	+
Total (forward to Part C – Rebate claimed)				(b) =	(c) =

Part G Registered supplier identification OR insurer election

To be completed 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 (Apt No. – Street No., Street name, PO Box, RR) _____

City _____ Prov./Terr./State _____ Country _____ Postal/ZIP code _____ Telephone number _____

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 electronically, this application has to be sent by mail to the Summerside Tax Centre.

From _____ Year _____ Month _____ Day _____ to _____ Year _____ Month _____ Day _____

Signature of authorized official of the registered supplier or insurer _____ Name (print) _____ Year _____ Month _____ Day _____

Part H – Direct deposit request (Do not complete this part for reason codes 10, 23, and 26.)

By completing this part, the account holder identified below 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, partner, corporate director or officer must sign Part E. An authorized representative can not.

Complete 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) _____

Privacy Act, personal information bank number CRA PPU 091

General information

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 I of Part C if you are claiming a rebate under reason code 23.

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 or 23.

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.

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:

Summerside 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 electronically, they must send this completed rebate application to:

Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

Reason code 23

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

If you are filing your GST/HST return electronically, you can also file your rebate application electronically using GST/HST NETFILE (for reason code 23 only). For more information, go to www.cra.gc.ca/gsthst-netfile.

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 electronically with Revenue Québec, send your completed rebate application to:

Summerside 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, send this completed rebate application with your return, to the address shown on your GST/HST return. Otherwise, send this completed rebate application to:

Summerside 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 www.cra.gc.ca/gsthst, or call 1-800-959-5525.