



## REBATE APPLICATION FOR PROVINCIAL PART OF HARMONIZED SALES TAX (HST)

Use this form to apply for a rebate of the provincial part of the HST that you paid on goods you purchased in a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, and Ontario) and brought into a non-participating province, or into another participating province for which the provincial part of the HST is lower.

For eligibility information, see the back of this form.

**Notes**

You cannot apply for this rebate unless you have paid any applicable provincial sales tax (and other applicable taxes), of the non-participating province, participating province, or other area of Canada where the goods were consumed, used, or supplied.

This form reflects proposed changes that would apply to rebates for tangible personal property removed from a participating province on or after July 1, 2010.

Attach your proof of payment to this rebate application. **Attach original receipts.**

<b>Part A – Identification</b>											
Claimant's last name or name of business/organization (include trading name if applicable)											
Claimant's first name (individuals only)								Business Number (if you have one)			
								RT			
Mailing address (Apt No – Street No Street Name, PO Box, RR)											
City				Province				Postal code		Telephone number	
<b>Part B – Arrival and departure dates</b>											
If you visited the participating provinces more than once, attach a list of arrival and departure dates.											
Date of arrival in participating province(s)			Year			Month			Day		
Date of departure from participating province(s)			Year			Month			Day		
Date the goods were removed from participating province(s)						Year			Month		
<b>Part C – Rebate calculation</b>											
Total tax rebate claimed on eligible provincial part of the HST:											
For eligible goods purchased at 12%, enter the amount of the HST \$ _____ and multiply by 7/12. \$ _____ <b>A</b>											
For eligible goods purchased at 13%, enter the amount of the HST \$ _____ and multiply by 8/13. \$ _____ <b>B</b>											
For eligible goods purchased at 15%, enter the amount of the HST \$ _____ and multiply by 10/15. \$ _____ <b>C</b>											
Total tax rebate claimed on eligible provincial part of the HST between participating provinces. For eligible goods purchased with a:											
1% change, enter the amount of the HST \$ _____ and multiply by 1/13 (12% and 13% provinces). \$ _____ <b>D</b>											
2% change, enter the amount of the HST \$ _____ and multiply by 2/15 (13% and 15% provinces). \$ _____ <b>E</b>											
3% change, enter the amount of the HST \$ _____ and multiply by 3/15 (12% and 15% provinces). \$ _____ <b>F</b>											
Add lines <b>A</b> to <b>F</b> . This is your total tax rebate amount and must be at least \$ 25. \$ _____ <b>G</b>											
<b>Part D – Certification</b>											
I certify that:											
<ul style="list-style-type: none"> <li>• I am the claimant identified in Part A or I am authorized to sign this rebate application on behalf of the claimant.</li> <li>• The information in this application and in any attached documents is, to the best of my knowledge, true, correct, and complete in every respect.</li> <li>• I have read and understand the eligibility information on the back of this form.</li> <li>• The claimant is eligible to apply for this rebate.</li> <li>• The claimant has not obtained, and is not entitled to obtain, a rebate, refund, remission, or credit of the amount.</li> <li>• The claimant has not claimed, and is not entitled to claim, the amount as an input tax credit.</li> <li>• I understand that the original receipts attached to this rebate application will not be returned to me and will be disposed of.</li> <li>• I understand that this claim for rebate is subject to verification.</li> </ul>											
<b>It is a criminal offence to make a false claim.</b>											
Signature of claimant or authorized person						Title			Year		
									Month		
									Day		
<b>FOR INTERNAL USE ONLY</b>											
IC						NC					

## Eligibility information

If you are an individual (including a sole proprietor), you can make one rebate claim each calendar quarter. Businesses, other than sole proprietorships, can make one rebate claim each calendar month.

### Note

You cannot claim a rebate for excisable goods such as beer, spirits, wine, tobacco, and cigarettes, or for gasoline, diesel fuel, and certain other types of fuel (call us if you need more information).

### Goods (other than specified motor vehicles)

You can get a rebate of the provincial part of the HST you paid on eligible goods, other than specified motor vehicles, if **all** of the following conditions are met:

- you are a resident of Canada;
- you bought goods in a participating province and you paid HST on them;
- you bought the goods for consumption, use, or supply exclusively (generally 90% or more) outside the participating province;
- you removed the goods from the participating province to another province or other area of Canada no later than 30 days after they were delivered to you (any amount of time that the goods were in storage is not counted as part of the 30 days);
- if you removed the goods to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes;
- if you are a consumer, you are resident in the province or other area of Canada to which you removed the goods to;
- **each receipt** for an eligible good shows a minimum eligible amount of tax of \$5; and
- the **total amount** of eligible tax must be \$25 or more.

### Specified motor vehicles

You can get a rebate of the provincial part of the HST you paid on specified motor vehicles, which includes most cars, tractors, and motorcycles, if **all** of the following conditions are met:

- you are a resident of Canada;
- you bought the vehicle in a participating province and paid HST on it;
- you bought the vehicle for consumption, use, or supply exclusively (generally 90% or more) outside the participating province;
- you removed the vehicle from the participating province to another province or other area of Canada no later than 30 days after it was delivered to you (any amount of time that the vehicle was in storage is not counted as part of the 30 days); and
- if you removed the vehicle to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes.

### Filing deadline

To be eligible, you must apply for this rebate within one year after the day that you remove the goods, or the vehicle, from the participating province.

### Where to send the application

Mail your completed application to: **GST/HST Rebates Program**  
**Summerside Tax Centre**  
**275 Pope Road**  
**Summerside PE C1N 6C6**

### For more information

For more information, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst) or call 1-800-959-5525.