



# Rebate Application for Provincial Part of Harmonized Sales Tax (HST)

Fill out this form to apply for a rebate if you paid HST on goods (tangible personal property) you bought in a participating province (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island) and brought into a non-participating province or other area of Canada, or into a participating province with a lower HST rate.

Do not use this area.

**Note**

Do **not** use this form to claim a rebate for HST paid on services or intangible personal property acquired in a participating province. Instead, use Form GST189, General Application for Rebate of GST/HST (code 13).

This rebate claim is subject to verification.

For more information, see pages 5 and 6.

## 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 \_\_\_\_\_

Social insurance number (SIN) (if applicable):

\_\_\_\_\_

### Additional information

Does this amend a previous application?

Yes  No

Language of correspondence:

English  French

### Mailing address

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

\_\_\_\_\_

City:

\_\_\_\_\_

Province, territory, or state:

\_\_\_\_\_

Postal or ZIP code:

\_\_\_\_\_

Country:

\_\_\_\_\_

**FOR INTERNAL USE ONLY**

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**Part A – Identification of the claimant** (continued)**Physical 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 – Arrival, departure, and removal dates**

Provide the dates of your arrival, departure, and removal of goods from a participating province.

Year      Month    Day

Date of arrival in participating province: 

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If this rebate includes more than one visit to a participating province, enter the arrival date of your **first** visit.

Year      Month    Day

Date of departure from participating province: 

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If this rebate includes more than one visit to a participating province, enter the departure date of your **last** visit.

Year      Month    Day

Date the goods were removed from participating province: 

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If this rebate includes more than one visit to a participating province, enter the **last** date of removal from a participating province.

**Part C – Details of visits and receipts**

In the chart below, list the details of each visit to a participating province. Include the dates for each visit and the details of each receipt being claimed for purchases made during that visit. If the space below is not sufficient to list all details, attach a separate list that includes the same information as Part C.

Arrival date	Departure date	Date goods were removed from participating province	Receipt date	Brief description of purchases. For vehicle purchases, list full vehicle identification number (VIN).	GST/HST
1					
2					+
3					+
4					+
5					+
6					+
7					+
8					+
9					+
10					+
11					+
12					+
13					+
14					+
15					+
16					+
17					+
18					+
19					+
20					+
<b>Total</b> (Enter this amount in column 1 of Part D.)					=

**Part D – Rebate calculation****Eligible goods brought into a non-participating province**

	Column 1		Column 2	
For goods charged 13% HST, enter the amount of HST:	\$ _____   _____	and multiply by 8/13.	\$ _____   _____	<b>A</b>
For goods charged 15% HST, enter the amount of HST:	\$ _____   _____	and multiply by 10/15.	\$ _____   _____	<b>B</b>

**Eligible goods brought into a participating province with a lower HST rate**

For goods moved from a province with a 15% HST rate to a province with a 13% HST rate, enter the amount of HST:	\$ _____   _____	and multiply by 2/15.	\$ _____   _____	<b>C</b>
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Add lines **A** to **C** (column 2). This is your total tax rebate amount which must be at least \$25. \$ \_\_\_\_\_ | \_\_\_\_\_ **D**

**Part E – Certification**

I certify that the information given on this application and in any attached document is correct and complete and that 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.

I also certify that the claimant is not entitled to claim the amounts as input tax credits or otherwise obtain a rebate, refund, or remission of the amounts, and that 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.

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

Personal information (including the SIN) is collected to administer or enforce Part IX of the Excise Tax Act, 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 paying interest or penalties, or in 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 Information about Programs and Information Holdings at [canada.ca/cra-information-about-programs](http://canada.ca/cra-information-about-programs).

## General Information

### Eligibility for goods (other than specified motor vehicles)

Eligible goods include all goods except for excisable goods such as beer, malt liquor, spirits, wine, tobacco, cigarettes, cannabis, and vaping products, or for gasoline, diesel fuel, and certain other types of fuel.

You may be eligible for 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 in the participating province before you removed them is not counted as part of the 30 days)
- You paid the applicable provincial taxes of the non-participating province or other area of Canada that the goods were brought into
- You are a consumer of the goods and you are resident in the province or other area of Canada to which you brought the goods
- **Each receipt** contains a minimum eligible amount of tax of \$5
- **The total rebate amount** of eligible tax is \$25 or more

### Required documentation

Your rebate may be denied if you do not send all of the required information.

To support your rebate claim for goods (other than specified motor vehicles), attach all of the following information:

- copies of receipts for each purchase
- proof of payment of applicable provincial taxes
- if the goods were in storage, enclose copies of receipts to substantiate the date of such storage

#### Note

Receipts and supporting documentation submitted with this rebate application will **not** be returned to you. Do **not** send original receipts.

### Eligibility for 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 in the participating province before you removed it is not counted as part of the 30 days)
- You paid the applicable provincial taxes of the non-participating province or other area of Canada that the vehicle was brought into

### Required documentation

Your rebate may be denied if you do not send all of the required information.

To support your rebate claim for specified motor vehicles, attach all of the following information:

- copies of receipts for each purchase
- proof of payment of applicable provincial taxes
- if the vehicle was in storage, enclose copies of receipts to substantiate the date of such storage
- where the vehicle is registered in a province, a copy of the vehicle registration from the province that the vehicle was brought into

#### Note

Receipts and supporting documentation submitted with this rebate application will **not** be returned to you. Do **not** send original receipts.

### 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.

### Filing restriction

If you are an individual (including a sole proprietor), you may only file one rebate application during a calendar quarter. If you are **not** an individual or a sole proprietor, you may only file one rebate application during a calendar month.

If you would like to file a rebate for more than one visit to a participating province, you must combine your visits onto one application form.

### **Filing this form electronically**

If you are a GST/HST registrant, you can file your rebate application online using the "File a rebate" service in My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account) or Represent a Client at [canada.ca/taxes-representative](https://canada.ca/taxes-representative).

If you are an individual, you can file your rebate application online using My Account at [canada.ca/cra-my-account](https://canada.ca/cra-my-account).

If you file your rebate application electronically, you do **not** need to file a paper application.

### **Where to send this form if you are filing a paper application**

Mail your application to:

**GST/HST Rebates Processing  
Prince Edward Island Tax Centre  
275 Pope Road  
Summerside PE C1N 6C6**

### **Books and records**

You must retain the original documentation and any books, records, and invoices that pertain to this rebate, for six years after the end of the year to which they relate, as this rebate may be subject to further review at a later date.

### **If you need help**

For more information, go to [canada.ca/gst-hst](https://canada.ca/gst-hst) or call **1-800-959-5525**.

To get our forms and publications, go to [canada.ca/gst-hst-pub](https://canada.ca/gst-hst-pub).