



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

## Form F

**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.

For more information, see "General information" on the back of this form.

Part A – Identification			
Name		Business number (if applicable)	
Operating/trade name (if different from name)			
Mailing address	City	Province or territory	Postal code
Physical location (if different from mailing address)	City	Province or territory	Postal code
Contact person			
Telephone number	Extension	Charity registration number (if you are a registered charity)	What is your fiscal year-end?

Part B – Claim period			
Claim period covered by this application:			
From	Year	Month	Day
to	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?		If <b>yes</b> , enter the reporting period end date of your GST/HST return.	
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Year	Month
		Day	

Part D – Details of claim			
<b>Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform.</b> 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 <b>provincial</b> part of the HST (Line B) use Form RC7066 SCH, Provincial Schedule – GST/HST Public Service Bodies' Rebate.			

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 the back of this form)	50%	+
306	Qualifying non-profit organization on non-selected public service body activities (see "Line 306 – Qualifying non-profit organizations" on the back of this form)	50%	+
307	Printed books (do not include in other activity types)	100%	+
308	Goods and services exported by a charity or public institution	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 the back of this form	83%	+
311	Facility operator (on eligible activities) – See "Lines 310, 311, and 312" on the back of this form	83%	+
312	External supplier (on eligible activities) – See "Lines 310, 311, and 312" on the back 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>	=

FOR INTERNAL USE ONLY										
IC						NC				

Part E – Certification					
I certify that the information given on this form and in any documents attached is, to the best of my knowledge, true, correct, and complete in every way. 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; and I am authorized to sign for the organization.					
Print name			Title		
Signature		Telephone number		Extension	Year    Month    Day

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with 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 the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's 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

### Line 306 – Qualifying non-profit organizations

If you are a qualifying non-profit organization, you must send us a completed Form GST523-1, Non-Profit Organizations – Government Funding, each year. Do **not** send us your annual reports or financial statements.

### Line 308 – Goods and services exported by a charity or public institution

Charities and public institutions can claim a rebate of the GST or federal part of the HST paid on goods and 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 goods and 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 goods and 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:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority;
  - operating a public hospital, 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; or
  - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

### 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, complete Part C in addition to the other parts.

If you are a **non-registrant**, you can file an application for the period covering the first six months of your fiscal year and another application for the period covering the last six months of your fiscal year. Each of those periods is one of your claim periods.

### 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](http://canada.ca/gst-hst-netfile);
- "File a return" at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) if you are a business owner; or
- "File a return" at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives) if you are a representative (including employees).

**Non-registrants** – You can file your rebate application electronically using:

- "Electronic rebate forms" at [canada.ca/gst-hst-netfile](http://canada.ca/gst-hst-netfile);
- "File a rebate" at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) if you are a business owner; or
- "File a rebate" at [canada.ca/taxes-representatives](http://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 completed 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 completed 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](http://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**.



# Provincial Schedule – GST/HST Public Service Bodies' Rebate

Complete this schedule to claim a rebate for the provincial part of the HST for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity. If your organization is resident in more than one province, at least one of which is a participating province, you have to calculate the public service bodies' rebate for the provincial part of the HST based on the extent you intended to consume, use, or supply property or services in the course of your activities in each province in which you are resident. No provincial rebate is available for property and services on which you were only charged the GST. To determine the amount to enter on the appropriate line(s), see Guide RC4034, GST/HST Public Service Bodies' Rebate.

**Note**

The HST applies in Ontario only **after** June 2010, in British Columbia only **after** June 2010 and **before** April 2013, and in Prince Edward Island only **after** March 2013.

**If you are electronically filing your rebate application, complete the applicable schedules electronically. Otherwise, attach this schedule to your Form GST66, Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund.**

**Claimant Information**

Business number	R T	Name	Operating/trade name (if different from name)
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**ONTARIO**

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	
301-ON	University (or affiliated college or research body) established and operated on a non-profit basis	78%	+
302-ON	School authority established and operated on a non-profit basis	93%	+
303-ON	Public college established and operated on a non-profit basis	78%	+
304-ON	Hospital authority (only on activities related to operating a public hospital)	87%	+
305-ON	Charity or public institution on non-selected public service body activities (see definition on page 3)	82%	+
306-ON	Qualifying non-profit organization (see <b>Note 1</b> on page 3) on non-selected public service body activities (see definition on page 3)	82%	+
308-ON	Goods and services exported by a charity or public institution	100%	+
310-ON	Hospital authority (for eligible activities other than the operation of a public hospital) – see <b>Note 2</b> on page 3	87%	+
311-ON	Facility operator (on eligible activities) – see <b>Note 2</b> on page 3	87%	+
312-ON	External supplier (on eligible activities) – see <b>Note 2</b> on page 3	87%	+
<b>Total</b>		<b>1</b>	=

**BRITISH COLUMBIA**

Line number	Activity type	Rebate factor	British Columbia
300-BC	Municipality	75%	
301-BC	University (or affiliated college or research body) established and operated on a non-profit basis	75%	+
302-BC	School authority established and operated on a non-profit basis	87%	+
303-BC	Public college established and operated on a non-profit basis	75%	+
304-BC	Hospital authority (only on activities related to operating a public hospital)	58%	+
305-BC	Charity or public institution on non-selected public service body activities (see definition on page 3)	57%	+
306-BC	Qualifying non-profit organization (see <b>Note 1</b> on page 3) on non-selected public service body activities (see the definition on page 3)	57%	+
308-BC	Goods and services exported by a charity or public institution	100%	+
310-BC	Hospital authority (for eligible activities other than the operation of a public hospital) – see <b>Note 2</b> on page 3	58%	+
311-BC	Facility operator (on eligible activities) – see <b>Note 2</b> on page 3	58%	+
312-BC	External supplier (on eligible activities) – see <b>Note 2</b> on page 3	58%	+
<b>Total</b>		<b>2</b>	=

## NOVA SCOTIA

Line number	Activity type	Rebate factor	Nova Scotia	
300-NS	Municipality	57.14%		
301-NS	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+	
302-NS	School authority established and operated on a non-profit basis	68%	+	
303-NS	Public college established and operated on a non-profit basis	67%	+	
304-NS	Hospital authority (only on activities of operating a public hospital)	83%	+	
305-NS	Charity or public institution on non-selected public service body activities (see definition on page 3); a charity that is a facility operator or an external supplier; and a hospital authority that is a public institution on activities other than the operation of a public hospital.	50%	+	
306-NS	Qualifying non-profit organization (see Note 1 page 3) on non-selected public service body activities (see definition on page 3); a qualifying non-profit organization that is a facility operator or an external supplier; and hospital authority that is a qualifying non-profit organization on activities other than the operation of a public hospital.	50%	+	
308-NS	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>3</b>	
			=	

## NEW BRUNSWICK

Line number	Activity type	Rebate factor	New Brunswick	
300-NB	Municipality	57.14%		
305-NB	Charity that is not a selected public service body and a charity that is a facility operator or an external supplier	50%	+	
306-NB	Qualifying non-profit organization (see Note 1 on page 3) that is not a selected public service body and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+	
308-NB	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>4</b>	
			=	

## NEWFOUNDLAND AND LABRADOR

Line number	Activity type	Rebate factor	Newfoundland and Labrador	
300-NL	Municipality (use the calculation below)			
305-NL	Charity or public institution on non-selected public service body activities (see the definition on page 3)	50%	+	
306-NL	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	50%	+	
307-NL	Printed books (do not include in other activity types) (see Note 4 on page 3)	100%	+	
308-NL	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>5</b>	
			=	

## Line 300-NL calculation (see Note 3 on page 3)

<b>A</b>	Use the rebate factor of 25% for any tax that became payable in 2016.		
<b>B</b>	Use the rebate factor of 57.14% for any tax that became payable after December 31, 2016.	+	
<b>C</b>	Enter the result on line 300-NL.	=	

## PRINCE EDWARD ISLAND

Line number	Activity type	Rebate factor	Prince Edward Island
305-PE	Charity or public institution on non-selected public service body activities (see the definition below)	35%	
306-PE	Qualifying non-profit organization (see Note 1 below) on non-selected public service body activities (see the definition below)	35%	+
308-PE	Goods and services exported by a charity or public institution	100%	+
<b>Total</b>			<b>6</b>
<b>Total provincial amount claimed</b> (add lines 1 to 6) Enter this amount on line B of your Form GST66.			=

**Notes**

- If you are a qualifying non-profit organization, you must complete and file Form GST523-1, Non-Profit Organizations – Government Funding, each year. Do not send us your annual reports or financial statements.
- "**Eligible activities**" – for the purposes of the public service bodies' rebate refers to the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility for use in making facility supplies.
- If you are a municipality resident in Newfoundland and Labrador, complete the Line 300-NL calculation as follows:
  - use Box A if your claim period ends before January 1, 2017;
  - use Box A and Box B if your claim period includes January 1, 2017 (for example, April 1, 2016 – March 31, 2017); and
  - use Box B if your claim period begins after December 31, 2016.
- The printed book rebate in Newfoundland and Labrador is only available for the provincial part of the HST payable between January 1, 2017 and December 31, 2017.

Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with 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 the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's 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****Definition**

**Non-selected public service body activities** – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority;
  - operating a public hospital, 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; or
  - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

**What if you need help?**

For information on completing this schedule, see Guide RC4034, GST/HST Public Service Bodies' Rebate, go to [canada.ca/gst-hst](http://canada.ca/gst-hst), or call 1-800-959-5525.