

Provincial Schedule – GST/HST Public Service Bodies' Rebate

Fill out 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.

Do not use this area.

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 lines, see Guide RC4034, GST/HST Public Service Bodies' Rebate.

If you are filing your rebate application electronically, fill out 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.

Part A – Identification

Legal name:

Trade name (if different from legal name):

Business number:

Part B – Participating provinces

Ontario

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	
301-ON	University (or affiliated college or research body) established and operated otherwise than for profit	78%	+
302-ON	School authority established and operated otherwise than for profit	93%	+
303-ON	Public college established and operated otherwise than for profit	78%	+
304-ON	Hospital authority (only on activities of operating a public hospital)	87%	+
305-ON	Charity or public institution on non-selected public service body activities, as defined on page 4	82%	+
306-ON	Qualifying non-profit organization (see "Qualifying non-profit organizations" on page 4) on non-selected public service body activities, as defined on page 4	82%	+
308-ON	Charity or public institution on the export of property or services	100%	+
310-ON	Hospital authority (for eligible activities, as defined on page 4, other than the operation of a public hospital)	87%	+
311-ON	Facility operator (on eligible activities, as defined on page 4)	87%	+
312-ON	External supplier (on eligible activities, as defined on page 4)	87%	+
		Total	1 =

Part B – Participating provinces (continued)**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 otherwise than for profit	67%	+
302-NS	School authority established and operated otherwise than for profit	68%	+
303-NS	Public college established and operated otherwise than for profit	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, as defined on page 4; 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 "Qualifying non-profit organizations" on page 4) on non-selected public service body activities, as defined on page 4; 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	Charity or public institution on the export of property or services	100%	+
		Total	2 =

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 "Qualifying non-profit organizations" on page 4) 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	Charity or public institution on the export of property or services	100%	+
		Total	3 =

Newfoundland and Labrador

Line number	Activity type	Rebate factor	Newfoundland and Labrador
300-NL	Municipality (use the calculation on page 3)		
305-NL	Charity or public institution on non-selected public service body activities, as defined on page 4	50%	+
306-NL	Qualifying non-profit organization (see "Qualifying non-profit organizations" on page 4) on non-selected public service body activities, as defined on page 4	50%	+
307-NL	Printed books (see "Line 307-NL – Printed books" on page 4). Do not include in other activity types.	100%	+
308-NL	Charity or public institution on the export of property or services	100%	+
		Total	4 =

Part B – Participating provinces (continued)**Newfoundland and Labrador** (continued)

Line 300-NL calculation (see "Line 300-NL – Municipality" on page 4)			
A	Use the rebate factor of 25% for any tax that became payable in 2016.		
B	Use the rebate factor of 57.14% for any tax that became payable after December 31, 2016.	+	
C	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, as defined on page 4	35%	
306-PE	Qualifying non-profit organization (see "Qualifying non-profit organizations" on page 4) on non-selected public service body activities, as defined on page 4	35%	+
308-PE	Charity or public institution on the export of property or services	100%	+
		Total	5 =

Total provincial amount claimed (add lines 1 to 5). Enter this amount on line B of your Form GST66.

Personal information is collected for purposes of the administration or enforcement of 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 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.

General Information

Qualifying non-profit organization

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

Line 300-NL – Municipality

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)
- use Box B if your claim period begins after December 31, 2016

Line 307-NL – Printed books

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.

Definitions

Eligible activities, for the purposes of the public service bodies' rebate, means the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility to make facility supplies.

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

If you need help

For information on filling out this schedule, see Guide RC4034, GST/HST Public Service Bodies' Rebate, go to canada.ca/gst-hst, or call **1-800-959-5525**.

To get our forms and publications, go to canada.ca/gst-hst-pub.