



Provincial Schedule – GST/HST Public Service Bodies' Rebate

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when completed

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 goods 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 goods 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 | Name | Operating/trade name (if different from name) |
| 108227406 R T | Young Israel of Ottawa | |

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 Note 1 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 Note 2 on page 3 | 87% | + |
| 311-ON | Facility operator (on eligible activities) – see Note 2 on page 3 | 87% | + |
| 312-ON | External supplier (on eligible activities) – see Note 2 on page 3 | 87% | + |
| | | Total | 1 |
| | | | = 1,584 22 |

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 Note 1 on page 3) on non-selected public service body activities (see 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 Note 2 on page 3 | 58% | + |
| 311-BC | Facility operator (on eligible activities) – see Note 2 on page 3 | 58% | + |
| 312-BC | External supplier (on eligible activities) – see Note 2 on page 3 | 58% | + |
| | | Total | 2 |
| | | | = |

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% | + | |
| | | Total | 3 | |
| | | | = | |

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% | + | |
| | | Total | 4 | |
| | | | = | |

NEWFOUNDLAND AND LABRADOR

| Line number | Activity type | Rebate factor | Newfoundland and Labrador | |
|-------------|--|---------------|---------------------------|--|
| 300-1-NL | Municipality (for tax payable on or after January 1, 2016) | 25% | | |
| 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% | + | |
| 308-NL | Goods and services exported by a charity or public institution | 100% | + | |
| | | Total | 5 | |
| | | | = | |

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% | + |
| Total | | | 6 = |
| Total provincial amount claimed (add lines 1 to 6) Enter this amount on line B of your Form GST66. | | | = 1,584 22 |

Notes

1. 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.
2. **"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.

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 administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial 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 and request correction if there are errors or omissions. Refer to Info Source at www.cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

General Information**Definitions**

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



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

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 | | | | | | | | | |
| Business Number (if applicable) R T | | | Name Young Israel of Ottawa | | | Operating/trade name (if different from name) | | | |
| Mailing address (Street No., and suite No. or PO Box) 627 Kirkwood Ave. | | | City Ottawa | | | Province or territory ON | | Postal code K1Z 5X5 | |
| Physical location (if different from mailing address) | | | City | | | Province or territory | | Postal code | |
| Contact person | | | | | | | | | |
| Telephone number | | | Charity registration number (if you are a registered charity) 108227406 R R 0001 | | | What is your fiscal year-end? Month Day 12-31 | | | |
| Part B – Claim period | | | | | | | | | |
| Period covered by this application: <div>From 2016-03-01</div> <div>to 2016-08-31</div> | | | | | | | | | |
| 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? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes , enter the reporting period end date of your GST/HST return. Year Month Day | | | | | | | | | |
| Part D – Details of claim | | | | | | | | | |
| Enter on the appropriate line the amount of rebate that you are claiming for each activity that you perform. If you engage in various activity types, see Guide RC4034, <i>GST/HST Public Service Bodies' Rebate</i> , for more information. If you are claiming a rebate of the provincial part of the HST (line B) use Form RC7066 SCH, <i>Provincial Schedule – GST/HST Public Service Bodies' Rebate</i> | | | | | | | | | |
| 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% | + | 618 | 24 |
| 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% | + | | |
| Total federal amount claimed (add lines 300 to 312) | | | | | | A | = | 618 | 24 |
| Total provincial amount claimed (from Form RC7066 SCH) | | | | | | B | + | 1,584 | 22 |
| Total amount claimed (line A plus line B) | | | | | | 409 | = | 2,202 | 46 |
| 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 | Year Month Day |

Privacy Act, personal information bank number CRA PPU 091

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.

Lines 310, 311, and 312

A rebate of 83% of GST and the **federal** part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in by the person in the course of operating a qualifying facility for use in making facility supplies, or of making facility supplies, ancillary supplies, or home medical 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.

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 **www.cra.gc.ca/gsthst-netfile**;
- "File a return" at **www.cra.gc.ca/mybusinessaccount** if you are a business owner; or
- "File a return" at **www.cra.gc.ca/representatives** if you are a representative (including employees).

Non-registrants – You can file your rebate electronically by using "File a rebate" at:

- **www.cra.gc.ca/mybusinessaccount** if you are a business owner; or
- **www.cra.gc.ca/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
Summerside Tax Centre
275 Pope Road, Suite 103
Summerside PE C1N 6A2**

For more information

For more information, go to **www.cra.gc.ca/gsthst**, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, or call **1-800-959-5525**.