

## Application or Revocation of Application to File Separate Returns or Rebate Applications

This form is for use by any GST/HST and QST registrant (hereafter "the registrant") that wishes to apply for authorization to file separate GST/HST and QST returns for its branches or divisions. It is also intended for eligible public service bodies that wish to apply for authorization to file separate GST/HST and QST rebate applications for their branches or divisions. This form can also be used to revoke an application.

Do not use this form if the registrant is a selected listed financial institution for purposes of the GST/HST or the QST. Instead, use federal form GST10, *Application or Revocation of the Authorization to File Separate GST/HST Returns and Rebate Applications for Branches or Divisions*. To obtain this form or a definition of "selected listed financial institution," visit the Canada Revenue Agency website.

The person authorized by the head office of the registrant or the eligible public service body must complete this form. For more information, see "General information" on page 4.

Check the appropriate box.

- Application  
 Revocation of an application (in such a case, complete only parts 1, 2, 6 and 7)

In the case of an application, check the box(es) that apply.

- Application to file separate returns  
 Application to file separate rebate applications (eligible public service bodies)

Where a registrant is authorized to file separate returns for its branches and divisions for GST/HST purposes, the authorization is deemed to apply for QST purposes as well.

Is this form being filed for an eligible public service body?  Yes  No

**File a separate form for each branch or division.**

### 1 Information concerning the registrant or the eligible public service body (head office)

Business Number Québec enterprise number (NEQ) Identification number File  
R T

Name of registrant or body							
Trading name (if different from the name above)							
<b>Address of head office</b>		Number	Street	Apt., suite	Area code	Telephone	Extension
City, town or municipality				Province or state, country	Postal code	Area code	Fax
Contact person		Title of contact person			Area code	Telephone	Extension
Principal business activity							
Language of communication: <input type="checkbox"/> English <input type="checkbox"/> French							

**Do not use this area**

B.R. Numéro d'identification <span style="margin-left: 300px;">T Q</span>	B.R. Numéro d'entreprise (NE) <span style="margin-left: 300px;">R T</span>
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## 2 Information concerning the branch or division

**Protected B** when completed

Name of branch or division										
Trading name (if applicable)										
<b>Address of the branch or division</b>		Number	Street			Apt., suite	Area code	Telephone		Extension
City, town or municipality					Province or state, country		Postal code	Area code	Fax	
Contact person				Title of contact person			Area code	Telephone		Extension
Language of communication: <input type="checkbox"/> English <input type="checkbox"/> French										

## 3 Eligibility

- Is the form being filed by a person authorized by the head office of the registrant or the eligible public service body? .....  Yes  No
- Is the branch or division specified on this form separately identifiable by its location or by the nature of its activities? .....  Yes  No
- Does the branch or division specified on this form keep separate books of account, records and accounting systems? .....  Yes  No
- In the case of a registrant, is the branch or division in question engaged in commercial activities in Québec? .....  N/A  Yes  No
- In the case of an eligible public service body, is the body entitled to GST/HST and QST rebates? .....  N/A  Yes  No

If you answered **Yes** to the questions above, you can file one of the applications referred to above.

## 4 Information concerning the activities of the branch or division

Describe in specific terms the principal activity of the branch or division.

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Describe in specific terms the secondary activity or activities of the branch or division, if applicable (to a maximum of two).

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## 5 Mailing address for GST/HST and QST purposes

All documents concerning the GST/HST will be sent to the address you indicate below. For QST purposes, the address will be used to send you the QST return only. Complete this part only if the address is different from the address of the branch or division.

Number	Street			Apt., suite	Area code	Telephone	
City, town or municipality					Province or state, country		Postal code
Language of communication: <input type="checkbox"/> English <input type="checkbox"/> French							

### Do not use this area

SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>
SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>
SCIAN	<input type="text"/>	C.A.E.	<input type="text"/>



## 6 Application or revocation of an application

As applicable,

- the registrant named in Part 1 hereby applies for authorization to file separate GST/HST and QST returns for the branch or division referred to in Part 2 or revokes a previous application;
- the eligible public service body named in Part 1 hereby applies for authorization to file separate GST/HST and QST rebate applications for the branch or division referred to in Part 2 or revokes a previous application.

Effective date of the application or revocation

## 7 Certification

I certify that the information provided on this form and in all enclosed documents is, to the best of my knowledge, accurate and complete, and that I am authorized to sign on behalf of the registrant or eligible public service body.

\_\_\_\_\_  
Name of authorized person

\_\_\_\_\_  
Signature of authorized person

\_\_\_\_\_  
Title or position

Date

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).

### Do not use this area

Préparé par _____	Secteur : _____	Téléphone : _____	Date : _____
Inscrit par _____		Téléphone : _____	Date : _____
Autorisé à la DGR par _____			
Remarques : _____			
_____			
_____			



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## General information

### Application to file separate returns

In general, a GST/HST and QST registrant must file one return for each reporting period, covering all commercial activities in that period.

However, if a registrant has divisions or branches that carry on distinct activities, it can apply for authorization to file separate returns for each branch or division if the eligibility criteria are met.

Once the application has been approved, the reporting periods and fiscal periods for the branches, divisions and head office must be the same. The branches and divisions authorized to file separate returns must also file separate rebate applications, if applicable.

#### Note

A reporting financial institution that is required to file form FP-2111-V, *Financial Institution GST/HST and QST Annual Information Return*, must file a single copy of the form. All amounts entered on the form must be for the institution only.

### Application to file separate rebate applications

Such an application can be filed by any person that is entitled to GST/HST and QST rebates and that is an eligible public service body on the last day of the period for which it is filing a rebate application or the last day of the fiscal period including that period.

For the purposes of this form, “eligible public service body” denotes a selected public service body, a charity or a qualifying non-profit organization.

A “selected public service body” may be a school authority, university or a public college that is established and operated for non-profit purposes, or a municipality (for GST/HST purposes only), hospital authority, facility operator or external supplier.

In general, an eligible public service body that is entitled to a GST/HST and QST rebate must file one rebate application for each reporting period.

However, where the eligible public service body has divisions or branches with distinct activities, the body can, if the eligibility criteria listed below are met, apply for authorization to file separate GST/HST and QST returns for each branch or division.

Once the application has been approved, the same fiscal year and claim period must be used for the branches, divisions and head office. In addition, if the eligible public service body is a GST/HST and QST registrant, the authorized branches and divisions must file separate returns.

### Eligibility criteria

A registrant can apply for authorization to file separate returns for a branch or division, and an eligible public service body can request to file separate GST/HST and QST rebate applications for a branch or division if the following criteria are met:

- The form is filed by a person authorized by the head office of the registrant or eligible public service body.
- The registrant or eligible public service body must be involved in one or more activities in separate branches or divisions.
- The branches or divisions must be separately identifiable by their location or by the nature of their activities.
- The branches or divisions keep separate records, books of account and accounting systems.

### Non-authorized branches or divisions

Branches or divisions for which an application has not been approved are not authorized to file separate returns or separate GST/HST and QST rebate applications.

### Revocation

The authorization to file separate returns or rebate applications remains in effect until it is revoked. The Minister of Revenue may revoke the authorization granted where:

- the Minister considers that the authorization is no longer required;
- the registrant or eligible public service body revokes the authorization using this form;
- the registrant or eligible public service body fails to comply with one or more conditions for authorization;
- the registrant or eligible public service body no longer meets one of the above criteria.

### Certification

This form must be signed by the individual (in the case of an individual in business) or by one of the following people:

- a member of a partnership;
- a trustee of a trust;
- the president, vice-president, secretary or treasurer of a corporation.

This form can also be signed by an authorized person. In the case of a corporation, the authorized person must enclose a resolution of the board of directors or a unanimous shareholder agreement. In other cases, the authorized person must enclose a power of attorney or a duly completed copy of form MR-69-V, Power of Attorney, Authorization to Communicate Information, or Revocation.

### Sending the form

Send the form and any documents to Revenu Québec at one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C.P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

