

# GST/HST and QST Public Service Bodies' Rebate Application

This form must be completed by any public service body (PSB) to claim a rebate of the GST/HST and QST it paid on expenses it incurred. The PSB may or may not be registered for the GST/HST and QST. Before completing this form, refer to the *Guide to the GST/HST and QST Public Service Bodies' Rebate Application* (FP-2066.G-V).

**Do not use this form** to change the PSB's address. To change an address, use Revenu Québec's online services. You can also complete form LM-1.AD-V, *Notice of Change of Address*, and mail it to Revenu Québec. **The change of address should be made before this form is filed** to ensure it is processed quickly.

## 1 Information about the PSB

|  |     |                                |     |                         |  |                               |  |
|--|-----|--------------------------------|-----|-------------------------|--|-------------------------------|--|
| GST/HST account number                                 |     | Québec enterprise number (NEQ) |     | Identification number   |  | File                          |  |
| 01   | R T |                                | 02  | 03                      |  |                               |  |
| Name of PSB  |     |                                |     |                         |  |                               |  |
| 04   |     |                                |     |                         |  |                               |  |
| Operating/trade name (if different from above)         |     |                                |     |                         |  | Area code Telephone Extension |  |
| 05   |     |                                |     |                         |  | 06                            |  |
| Mailing address of the head office, branch or division |     |                                |     |                         |  |                               |  |
| Apartment  |     | Street number                  |     | Street name or P.O. box |  |                               |  |
| 07a  | 07b |                                | 07c |                         |  |                               |  |
| City, town or municipality                             |     |                                |     |                         |  | Province Postal code          |  |
| 07d  |     |                                |     |                         |  | 07e 07f                       |  |
| Business address (if different from above)             |     |                                |     |                         |  |                               |  |
| Apartment  |     | Street number                  |     | Street name or P.O. box |  |                               |  |
| 08a  | 08b |                                | 08c |                         |  |                               |  |
| City, town or municipality                             |     |                                |     |                         |  | Province Postal code          |  |
| 08d  |     |                                |     |                         |  | 08e 08f                       |  |

If the PSB's business address is in Canada but outside Québec and the application is for a GST/HST rebate, you must use federal form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*. You can get the form at [canada.ca/taxes](http://canada.ca/taxes).

Is the PSB resident in Québec?<sup>1</sup>..... 9  Yes  No

Does this application amend a previous one?..... 10  Yes  No

If you answered **Yes** to the second question, enter the **revised totals** on this form and enclose a document with a brief explanation of each change requested. Revenu Québec is not required to accept the requested changes and reserves the right to deny them, in whole or in part, if this form is not used as intended or it is used for purposes contrary to the law.

Canada Revenue Agency charity registration number (if applicable)..... 11 **R R**

## 2 Claim period

If the PSB is registered for the GST/HST and QST, the claim period must correspond to its GST/HST and QST reporting period. If the GST/HST and QST claim periods are different, complete two copies of this form: one for the GST/HST claim period (section 3.1 only) and one for the QST claim period (section 3.2 only).

If the PSB is not registered for the GST/HST and QST, you must file two rebate applications per year: one for the first six months of the fiscal year and another for the last six months.

|                      |  |                 |                 |
|----------------------|--|-----------------|-----------------|
| Fiscal year end date | Period covered by this application<br>(must not include any portion of a period covered by a previous application) | Start date      | End date        |
| 12                   |  | 13a             | 13b             |
| Y Y Y Y M M D D      |  | Y Y Y Y M M D D | Y Y Y Y M M D D |

Return to:  
**Revenu Québec**  
 3800, rue de Marly  
 C. P. 25333, succursale Terminus  
 Québec (Québec) G1A 0B6



### 3 Rebates claimed

Use the *Guide to the GST/HST and QST Public Service Bodies' Rebate Application* (FP-2066.G-V) to determine the GST/HST and QST that qualifies for a rebate. If the PSB carries on several types of activities, the rebates must be calculated using the appropriate rate for each activity.

#### 3.1 GST/HST rebate claimed

| Type of PSB   | GST or federal component of the HST that can be claimed | Rebate rate                         | Rebate claimed |
|---|---|-------------------------------------|----------------|
| Municipality <sup>2</sup>   | 287   | 100%                                | 300            |
| University (or affiliated college or research body) established and operated on a non-profit basis  | 288   | 67%                                 | 301            |
| School authority established and operated on a non-profit basis   | 289   | 68%                                 | 302            |
| Public college established and operated on a non-profit basis   | 290   | 67%                                 | 303            |
| Hospital authority (only for activities related to operating a public hospital)   | 291   | 83%                                 | 304            |
| Charity or public institution (only for non-selected public service body activities)  | 292   | 50%                                 | 305            |
| Qualifying non-profit organization <sup>3</sup> (only for non-selected public service body activities)  | 293   | 50%                                 | 306            |
| Specified person (for GST/HST paid to acquire printed books or audio recordings of printed books, and their updates, or printed versions of religious scripture)  | 294   | 100%                                | 307            |
| Charity or public institution (for GST/HST paid on goods or services that were <b>exported outside Canada</b> after purchase)   | 295   | 100%                                | 308            |
| Self-government (for self-government refunds)   | 296   | 100%                                | 309            |
| Hospital authority <sup>4</sup> (for eligible activities other than the operation of a public hospital)   | 297   | 83%                                 | 310            |
| Facility operator <sup>5</sup> (for eligible activities)  | 298   | 83%                                 | 311            |
| External supplier <sup>6</sup> (for eligible activities)  | 299   | 83%                                 | 312            |
| Add lines 300 through 312.  |   |                                     | A              |
| Provincial component of the HST paid by the PSB, if it is resident in a participating province, which excludes Québec (this amount corresponds to the total provincial amount claimed on schedule FP-66.A-V) <sup>7</sup> |   |                                     | B              |
| Add lines A and B.  |   | <b>Total GST/HST rebate claimed</b> | 409            |

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### 3.2 QST rebate claimed

To be entitled to a QST rebate for a period starting after June 30, 2016, the PSB must either be resident in Québec or be a charity or public institution claiming a rebate for property or services shipped outside Québec after purchase (line 308-Q).

| Type of PSB   | QST that can be claimed | Rebate rate | Rebate claimed |
|---|-------------------------|-------------|----------------|
| Municipality <sup>8,9</sup>   | 287-Q                   | 50%         | 300-Q          |
| University (or affiliated college or research body) established and operated on a non-profit basis                | 288-Q                   | 47%         | 301-Q          |
| School authority established and operated on a non-profit basis   | 289-Q                   | 47%         | 302-Q          |
| Public college established and operated on a non-profit basis   | 290-Q                   | 47%         | 303-Q          |
| Hospital authority (only for activities related to operating a public hospital)                                   | 291-Q                   | 51.5%       | 304-Q          |
| Charity or public institution (only for non-selected public service body activities)                              | 292-Q                   | 50%         | 305-Q          |
| Qualifying non-profit organization <sup>10</sup> (only for non-selected public service body activities)           | 293-Q                   | 50%         | 306-Q          |
| Charity or public institution (for QST paid on property or services <b>shipped outside Québec</b> after purchase) | 295-Q                   | 100%        | 308-Q          |
| Hospital authority <sup>11</sup> (for eligible activities other than operating a public hospital)                 | 297-Q                   | 51.5%       | 310-Q          |
| Facility operator <sup>12</sup> (for eligible activities)   | 298-Q                   | 51.5%       | 311-Q          |
| External supplier <sup>13</sup> (for eligible activities)   | 299-Q                   | 51.5%       | 312-Q          |
| Add lines 300-Q through 312-Q.  |                         |             |                |
| <b>Total QST rebate claimed</b>   |                         |             | = 409-Q        |

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### 4 Offset on the GST/HST and QST return

If the PSB is registered for the GST/HST, is it carrying the amount on line 409 of this application to line 111 of the *GST/HST Return* (FPZ-34-V) or the *GST/HST – QST Return* (FPZ-500.AR-V), or to line 1301 of an online return? 14  Yes  No

If the PSB is registered for the QST, is it carrying the amount on line 409-Q of this form to line 211 of the *GST/HST – QST Return* (FPZ-500-V or FPZ-500.AR-V), the *QST Return* (VDZ-471-V) or an online return? 15  Yes  No

If you answered **Yes** to either of these questions, enter the reporting period for the GST/HST – QST return and enclose this application with the return. 16a Start date  Y Y Y Y M M D D 16b End date  Y Y Y Y M M D D

## 5 Certification

I certify that the information in this application is accurate and complete, that the above rebate is being claimed only in this application and that I am authorized to sign on behalf of the PSB.

|   |      |                   |           |           |
|---|------|-------------------|-----------|-----------|
| Last name and first name of the authorized person |      | Title or position |           |           |
| Signature   | Date | Area code         | Telephone | Extension |

I have authorized the person identified below to discuss this rebate application with Revenu Québec. Likewise, Revenu Québec may address any questions about the information in this application to him or her.

|   |  |                   |           |           |
|---|--|-------------------|-----------|-----------|
| Last name and first name of the authorized person |  | Title or position |           |           |
| Title or position                                 |  | Area code         | Telephone | Extension |

### Note

Enclose an authorization, a power of attorney or a duly completed copy of form MR-69-V, *Authorization to Communicate Information or Power of Attorney*, to give the person named above authorization to communicate information with respect to this application or power of attorney to represent you with Revenu Québec.

Personal information with respect to the GST/HST is collected for purposes of the administration or enforcement of the *Excise Tax Act, Part IX*, 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 the right to: access their personal information, request correction, 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).



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## Notes

1. A PSB that is resident in Canada and has a permanent establishment in Québec is deemed to be resident in Québec.
2. If the PSB has been designated a municipality for certain activities, it is entitled to the rebate for municipalities, but only with respect to the tax payable on expenses incurred in the course of carrying on activities for which it has been designated a municipality.
3. The PSB must submit form FP-523-V, *Non-Profit Organizations – Government Funding*, with its final rebate application for the fiscal year. Otherwise, the rebate will be denied.
4. Hospital authorities are entitled to an 83% rebate of the GST (or the federal component of the HST) and a 51.5% rebate of the QST if their expenses were incurred in the course of operating a qualifying facility to make facility supplies or in the course of making facility supplies, ancillary supplies or home medical supplies.
5. Charities, public institutions and qualifying non-profit organizations are entitled to an 83% rebate of the GST (or the federal component of the HST) and a 51.5% rebate of the QST if they are also facility operators and their expenses were incurred in the course of operating a qualifying facility to make facility supplies or in the course of making facility supplies, ancillary supplies or home medical supplies.
6. Charities, public institutions and qualifying non-profit organizations are entitled to an 83% rebate of the GST (or the federal component of the HST) and a 51.5% rebate of the QST if they are also external suppliers and their expenses were incurred to make ancillary supplies, facility supplies or home medical supplies.
7. The HST must be paid in participating provinces. Only PSBs resident in a participating province are entitled to a PSB rebate for the provincial component of the HST. If the PSB has a permanent establishment in one of these provinces, it is considered resident in the province. To claim the rebate, complete form FP-66.A-V, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*, and enclose it with this rebate application. Both the schedule and the list of participating provinces are available at [revenuquebec.ca](http://revenuquebec.ca). For more information, see "Special rules for claimants resident in more than one province" in RC4034, *GST/HST Public Service Bodies' Rebate*, available at [canada.ca/taxes](http://canada.ca/taxes).
8. Municipalities can claim a QST rebate for property and services on which the QST became payable after 2014 or was paid before January 1, 2015, without becoming payable.
9. See note 2.
10. See note 3.
11. See note 4.
12. See note 5.
13. See note 6.

## General Information

### Definitions

#### Eligible activities

Activities engaged in either for purposes of making facility supplies, ancillary supplies or home medical supplies or for purposes of operating a qualifying facility in the course of making facility supplies.

#### Non-selected public service body activities

Activities other than:

- activities for which a person was designated as a municipality;
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority, or
  - operating a public hospital, an elementary or secondary school, a postsecondary college or technology institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
- eligible activities (see above).

#### Selected public service body

A hospital authority, a municipality, a facility operator, an external supplier or a school authority, a university or public college that is established and operated otherwise than for profit.

### Filing the form

Complete this form onscreen, save it and send it to Revenu Québec using its online service for submitting a consumption tax rebate application, which is available:

- in **My Account for businesses**, if the PSB is registered for the GST/HST and QST; or
- through **clicSÉQR express** (an access code is required), if the PSB is not registered for the GST/HST and QST.

You can view the PSB's GST/HST and QST rebate applications in **My Account for businesses**.

### For more information

See the following documents:

- *Guide to the GST/HST and QST Public Service Bodies' Rebate Application* (FP-2066.G-V), available at [revenuquebec.ca](http://revenuquebec.ca);
- *GST/HST Public Service Bodies' Rebate* (RC4034) and *Determining Whether a Public Service Body is Resident in a Province for Purposes of the Public Service Bodies' Rebate* (GI-121), available at [canada.ca/taxes](http://canada.ca/taxes).

You can also call Revenu Québec at 418 659-4692 (Québec City area), at 514 873 4692 (Montréal area) or, toll-free, at 1 800 567 4692 (elsewhere).

