

Guide to the GST/HST and QST Public Service Bodies' Rebate Application

1 General information

This guide is for any public service body (PSB) that wants to apply for a GST/HST and QST rebate using the *GST/HST Rebate Application for Public Service Bodies* (form FP-2066-V). The PSB may or may not be registered for the GST/HST and QST. The application is available on Revenu Québec's website at revenuquebec.ca and covers the following rebates and refunds:

- GST/HST and QST public service bodies' rebate (see Part 3);
- GST/HST rebate for printed books (see Part 4);
- GST/HST and QST rebate for property and services exported outside Canada (shipped outside Québec for QST purposes) by a charity or a public institution (see Part 5);
- self-government refund for the GST and federal component of the HST (see Part 6).

This guide is not intended for a PSB that wants to apply for a rebate of GST/HST or QST paid in error. See the instructions for an amount paid in error in the *Guide to the General GST/HST and QST Rebate Application* (FP-2189.G-V) available at revenuquebec.ca.

To claim a QST rebate for a period beginning after June 30, 2016, the PSB must be resident in Québec.

1.1 Claim period

If the PSB **is a registrant**, the period covered by the rebate application (the "claim period") corresponds to its GST/HST and QST reporting period (month, quarter or fiscal year).

However, the GST/HST claim period can differ from the QST claim period. For example, if a PSB is a small supplier that is not registered for the GST/HST and it makes supplies of alcoholic beverages, it is generally required to be registered for the QST for those supplies. Once registered for the QST, the PSB can have a monthly, quarterly or annual reporting period and must therefore file its QST rebate application at the same frequency. If the PSB is not registered for the GST/HST, it must file its GST/HST rebate application twice a year. In this case, the PSB must file two copies of form FP-2066-V: one for the GST/HST claim period and one for the QST claim period.

If the PSB **is not a registrant**, the claim period must cover either the first six months or the last six months of a fiscal year.

1.2 Separate applications for branches and divisions

If the PSB has branches or divisions, it can apply for authorization to file separate returns and separate applications for the PSB rebate and the rebate for printed books. However, authorization will be granted only if each branch or division has a separate location or carries on activities of a different nature, and maintains separate books and records.

To apply for authorization, complete an *Application or Revocation of Application to File Separate Returns or Rebate Applications* (form FP-2010-V), available at revenuquebec.ca, and send it to Revenu Québec.

If the branches or divisions are authorized to file separate GST/HST and QST returns, they must file separate rebate applications. In addition, every branch or division must have the same claim period as the head office.

If a branch or division is not authorized to file separate GST/HST and QST rebate applications, you must include the GST/HST and QST for which it can claim a rebate in the head office's rebate application.

1.3 Books and records

Books and records, including original invoices, must be kept for six years from the end of the year to which they pertain.

2 Definitions

Charity

A registered charity or registered Canadian amateur athletic association within the meaning of the *Income Tax Act* and the *Taxation Act*, other than a public institution.

For the purposes of the PSB rebate, a charity also includes a non-profit organization that operates, otherwise than for profit, all or a portion of a healthcare facility for the purpose of providing the following to residents of the facility who have limited physical or mental capacity for self-supervision and self-care:

- nursing and personal care under the direction or supervision of qualified medical and nursing care staff or other personal and supervisory care (other than domestic services of an ordinary household nature);
- assistance with the activities of daily living;
- social, recreational, and other related services to meet the psycho-social needs of the residents;
- meals and accommodation.

Eligible activities

Activities engaged in to make facility supplies, ancillary supplies or home medical supplies, or to operate a qualifying facility in order to make facility supplies.

External supplier

A charity, public institution or qualifying non-profit organization (other than a hospital authority or a facility operator) that makes ancillary supplies, facility supplies or home medical supplies.

Facility operator

A charity, public institution or qualifying non-profit organization (other than a hospital authority) that operates a qualifying facility.



Hospital authority

A public institution (within the meaning of the *Act respecting health services and social services* or the *Act respecting health services and social services for Cree Native persons*) or an organization that operates a public hospital and that is designated by the Minister of National Revenue as a hospital authority.

Municipality

An incorporated city, town, village, metropolitan authority, township, district, county or rural municipality, the Kativik Regional Government, any other incorporated municipal body however designated, and any other local authority that the Minister of National Revenue or the Minister of Revenue of Québec determines to be a municipality for GST/HST or QST purposes.

For purposes of the PSB rebate, the Minister of National Revenue or the Minister of Revenue of Québec may designate a person to be a municipality, but only in respect of activities specified in the designation that involve the making of supplies (other than taxable supplies) of municipal services by the person.

Non-creditable tax charged

For a particular claim period, the GST/ HST or QST paid or payable in the period on eligible purchases and expenses, minus the following amounts:

- any input tax credits (ITCs) or input tax refunds (ITRs) the PSB has claimed or is entitled to claim for any of that GST/HST or QST (this does not apply to non-registrants because they cannot claim ITCs or ITRs);
- any rebate, refund, or remission of any of that GST/HST or QST that the PSB received or can reasonably expect to receive, such as those in parts 4 to 6; and
- any amount of that GST/HST or QST that is refunded, credited, or adjusted in the PSB's favour and for which it has either received a credit note from the supplier or it has issued a debit note to the supplier.

For more information, see GST/HST Memorandum 13.5, *Non-creditable Tax Charged*, available at canada.ca/taxes.

Non-profit organization (NPO)

An entity organized and operated solely for non-profit purposes, whose income is not payable to its proprietors, members or shareholders, or made available to them for personal gain. However, its income may be paid to a member that is an association whose primary purpose is the promotion of amateur athletics in Canada.

An individual, succession, trust, charity, public institution, municipality or government cannot be considered an NPO.

Non-selected public service body activities

Activities other than:

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

Prescribed government organization

An agent of the federal Crown or of a provincial government (for example, a Crown corporation) that is organized and operated solely for non-profit purposes and does not distribute or make available any of its income for the personal benefit of any proprietor, member, or shareholder.

Printed book

Any book that is printed and that is not any of the following (or whose main component is not any of the following):

- a newspaper;
- a magazine or periodical acquired otherwise than by way of subscription;
- a magazine or periodical in which the printed space devoted to advertising is more than 5% of the total printed space;
- a brochure or pamphlet;
- a sales catalogue, a price list or advertising material;
- a warranty booklet or an owner's manual;
- a book designed primarily for writing in;
- a colouring book or a book designed primarily for drawing in or affixing thereto, or inserting therein, items such as clippings, pictures, coins, stamps or stickers;
- a cut-out book or a press-out book;
- a program relating to an event or performance;
- an agenda, calendar, syllabus or timetable;
- a directory, an assemblage of charts or an assemblage of street or road maps, but not including:
 - a guidebook, or
 - an atlas that consists in whole or in part of maps other than street or road maps;
- a rate book (for example, insurance premiums);
- an assemblage of blueprints, patterns or stencils;
- prescribed property; or
- an assemblage or collection of any items listed above or any similar items.

Public college

A college governed by the *General and Vocational Colleges Act*, an institution that is accredited for purposes of subsidies for providing educational services at the college level under the *Act respecting private education* or an organization that operates a post-secondary college or post-secondary technical institute that receives from a government or municipality funds intended to provide educational services on an ongoing basis to the general public and that is dedicated primarily to providing programs of instruction in the fields of vocational, technical or general education.

For purposes of the PSB rebate, the public college must be established and operated other than for profit.

Public institution

A registered charity within the meaning of the *Income Tax Act* and the *Taxation Act* that is a school authority, a public college, a university, a hospital authority, or a local authority determined to be a municipality by the Minister of National Revenue or the Minister of Revenue of Québec for GST/HST or QST purposes.



Qualifying non-profit organization

A non-profit organization (NPO) or prescribed government organization that derives at least 40% of its revenue for the current fiscal year or the previous two fiscal years from government funding. For more information, see guide IN-229-V, *The QST and the GST/HST: How They Apply to Non-profit Organizations*, at revenuquebec.ca.

Registrant

A person that is registered or has to be registered for the GST/HST and QST.¹

School authority

An organization that operates an elementary or secondary school that provides instruction that meets the educational standards of the government of the province in which the school is operated.

In Québec, a school service centre, a school board or an institution that provides educational services at the elementary or secondary level that is governed by the *Act respecting private education*.

For purposes of the PSB rebate, the school authority must be established and operated other than for profit.

Selected public service body

Any of the following:

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

Self-government

A First Nation or Inuit government that has entered into an agreement with the Government of Canada, including the Yukon First Nations (self-government agreements), the Nisga'a Nation, the Tlicho First Nation, the Tsawwassen First Nation, the Maa-nulth First Nations, the Tla'amin First Nation, the Déline First Nation and the Labrador Inuit (Nunatsiavut Government or an Inuit community government).

University

A recognized degree-granting institution, an organization that operates a college affiliated with such an institution, a research institute of such an institution or an educational institution at the university level within the meaning of the *Act respecting educational institutions at the university level*.

For purposes of the PSB rebate, the university must be established and operated other than for profit.

3 PSB rebate

A body may be able to claim the PSB rebate regarding non-creditable GST, HST (federal component²) and QST charged (see the definition of "non-creditable tax charged") if it is:

- a charity;
- a qualifying NPO; or
- a selected public service body.

In some cases, the body may also be able to claim a rebate of the provincial component of the HST.²

A listed financial institution or a registrant that is prescribed under the *Games of Chance (GST/HST) Regulations* cannot claim a GST/HST public service bodies' rebate. Likewise, a listed financial institution or a registrant that is prescribed under section 279 of the *Act respecting Québec sales tax* cannot claim a QST public service bodies' rebate.

3.1 Filing deadline for rebate applications

If the PSB is a **GST/HST and QST registrant**, it must file the rebate application within four years after the filing deadline for the GST/HST and QST return for the period in which the expenses were incurred.

If the PSB is **not a GST/HST and QST registrant**, it must file the rebate application within four years after the last day of the claim period in which the expenses were incurred.

Exception: If the Minister issues a written assessment for tax that a supplier did not require the PSB to pay during the claim period and the PSB pays the tax after the four-year limit, the PSB can file a separate rebate application to cover that claim period.

3.2 Calculating the PSB rebate

The rebate must be calculated using one of the two methods in section 3.3 of this guide.

3.2.1 Eligible purchases and expenses (lines 287 through 293, 297 through 299, 287-Q through 293-Q and 297-Q through 299-Q on form FP-2066-V)

Only non-creditable GST, HST (federal component) and QST paid or payable on eligible purchases and expenses qualify for the rebate (see the definition of "non-creditable tax charged").

The following are examples of eligible purchases and expenses:

- general operating expenses, such as rent, utilities and administration expenses for which the PSB cannot claim ITCs or ITRs;
- property and services used, consumed or supplied in the course of its exempt activities;
- capital property that the PSB intends to use primarily (more than 50%) in its exempt activities. However, you cannot claim the rebate when the use of capital property is changed from primarily commercial activities to primarily non-commercial activities. This is because you have to calculate the basic tax content, which already takes the PSB rebate into account, when the property's use changes;
- most allowances and reimbursements that the PSB paid to employees involved in its exempt activities.

3.2.2 Ineligible purchases and expenses

The following purchases and expenses are not eligible for the rebate:

- **memberships** in a club whose main purpose is to provide dining, recreational or sporting facilities;
- excisable goods, including **alcoholic beverages, tobacco products and cannabis products**, that the PSB supplies and for which it is not required to collect the GST/HST or QST (except when the goods are included in the price of a meal);

1. A person can be registered for the QST and not the GST/HST. See the example in section 1.1.

2. For more information on the federal and provincial components of the HST, see section 3.2.3.



- property and services purchased in order to supply **long-term residential accommodation** (one month or more), **unless** more than 10% of the residential units are provided to seniors, youths, students, individuals with a disability or individuals with limited financial resources who qualify for a rent reduction program;
- property and services used primarily (more than 50%) in order to supply **parking spaces** made available to residential tenants, **unless** more than 10% of the residential accommodation associated with the parking spaces is provided to seniors, youths, students, individuals with a disability or individuals with limited financial resources who qualify for a rent reduction program;
- property and services purchased primarily (more than 50%) in order to supply real property (immovable property for QST purposes) to another person for use by that person in **leasing residential property** on an exempt basis, **unless** that other person is a PSB and more than 10% of the residential units are provided to seniors, youths, students, individuals with a disability or individuals with limited financial resources who qualify for a rent reduction program;
- property and services supplied to another person, if the value of the **benefit is taxable** for the other person and the PSB does not have to remit GST/HST and QST on the supply;
- property and services considered to be acquired by the operator of a joint venture (where an election has been filed) if one of the co-venturers would not have been entitled to claim a PSB rebate had the co-venturer acquired the property and services; and
- property and services acquired by the PSB to supply to an officer, an employee or a member, or to another person related to that person, exclusively for personal consumption or use unless:
 - the PSB supplies the property or service for its fair market value in the same year it was acquired and the GST/HST and QST are paid in respect of the supply, or
 - the PSB supplies the property or service free of charge to the person and it is not a taxable benefit.

For help determining whether a purchase or expense qualifies for a rebate, call Revenu Québec at 418 659-4692 (Québec City), 514 873-4692 (Montréal) or, toll-free, 1 800 567-4692.

3.2.3 Federal and provincial components of the HST

If the PSB purchased property or services on which it paid HST, you must separate the two components of the tax:

- the federal component (which corresponds to the GST); and
- the provincial component.

File form FP-2066-V to apply for a rebate of the GST or the federal component of the HST.

If the PSB is resident in a participating province, it may be entitled to the PSB rebate for **the provincial component of the HST**. To apply for this rebate, file form FP-66.A-V, *Provincial Schedule – GST/HST Public Service Bodies' Rebate*, available at revenuquebec.ca, and carry the total provincial amount claimed to line B of form FP-2066-V. Attach form FP-66.A-V to the rebate application.

The list of participating provinces is available on Revenu Québec's website at revenuquebec.ca. Québec is not a participating province.

3.2.4 Claimants resident in more than one province

If the PSB is resident in more than one province, at least one of which is a participating province, you must calculate the PSB rebate for the **provincial component** of the HST based on the extent the PSB intends to use, consume or supply property or services in the course of its activities in each province in which it is resident. For more information, see "Special rules for claimants resident in more than one province" in guide RC4034, *GST/HST Public Service Bodies' Rebate*, published by the Canada Revenue Agency.

3.2.5 Multiple activities

A charity, public institution or qualifying NPO that is also a selected public service body that acquires property or services for use in different activities may be entitled to the PSB rebate. If this is the case, it must calculate the rebate based on the extent it intended to use, consume or supply property or services for each activity type.

If a selected public service body purchases property or services that are primarily (over 50%) for use by another selected public service body that is a separate legal entity, calculate the rebate of the GST/HST paid on that purchase using the rebate rate applicable to the other body.

If a selected public service body carries on activities as more than one type of selected public service body (for example, it is both a hospital authority and a school authority), and it acquires property or services to be used primarily (more than 50%) as one type of selected public service body, the rebate rate is based on the primary use of the property or services.

For more information, see "Special rules for claimants with multiple activity types" in guide RC4034 published by the Canada Revenue Agency.

3.3 Methods of calculating the rebate

You must use either the regular or the simplified method to calculate the PSB rebate.

3.3.1 Regular method

If you use the regular method, you must calculate the **non-creditable GST, HST (federal component) and QST** charged for all **eligible purchases and expenses** that the PSB made during the claim period (see the definition of "non-creditable tax charged"). Enter the results on one or more lines of form FP-2066-V corresponding to the type of organization.

If the PSB is resident in a participating province, you must calculate the non-creditable **provincial component of the HST** charged for all **eligible purchases and expenses** that the PSB made during the claim period. Complete form FP-66.A-V and multiply the provincial component of the HST by the appropriate rebate rate. Carry the total provincial amount claimed to line B of form FP-2066-V.

If the PSB is resident in more than one province, at least one of which is a participating province, see section 3.2.4.

The PSB cannot claim a rebate of the provincial component of the HST for purchases and expenses on which it received a point-of-sale rebate (for example, the point-of-sale rebate on books).

3.3.2 Simplified method

You can use this method, which makes it easier to calculate the PSB rebate, regardless of whether the PSB is registered for the GST/HST and QST. If you use it, you no longer have to add up the GST/HST and QST on each invoice. You must, however, keep all supporting documents in case Revenu Québec asks for them.



If the PSB is registered for the GST/HST and QST, it must continue to charge, collect and report the GST/HST and QST on supplies in the usual manner.

Note that you do not have to notify Revenu Québec of your election to use this method.

Eligibility

You can use the simplified method if the PSB meets both of the following conditions:

- The total of its and its associates' worldwide taxable supplies (excluding sales of real property, goodwill and supplies of financial services) in the previous fiscal year, or in the previous fiscal quarters of the current fiscal year, did not exceed \$1,000,000.
- The total of its taxable purchases and expenses (other than zero-rated purchases and expenses) made in Canada or Québec did not exceed \$4,000,000 in its previous fiscal year, and it is reasonable to expect that the total for the current fiscal year will not exceed \$4,000,000. The total must include purchases of property and supplies imported into Canada and those brought into Québec.

Using the simplified method to calculate the GST/HST rebate

1. Add up separately the eligible purchases and expenses for which the PSB was charged the GST/HST at 5%, 13%, 14% or 15%. Include the purchase price, the GST or the HST, import duties, non-refundable provincial sales taxes, reasonable tips, interest and late-payment penalties.

Do not include the following:

- the part of purchases and expenses for which the PSB can claim ITCs;
 - purchases and expenses on which the PSB did not pay GST/HST, such as salaries and wages, insurance payments, interest paid and other exempt or zero-rated purchases and expenses, as well as purchases and expenses from a person that is not a GST/HST registrant;
 - purchases made and expenses incurred outside Canada that are not subject to the GST/HST;
 - the part of ITCs on meals and entertainment that is subject to recapture;
 - refundable or rebatable provincial sales taxes; and
 - purchases of real property and the rental cost of real property.
2. Calculate the GST on the purchases and expenses that are taxable at the GST rate and the federal component of the HST on those that are taxable at the HST rate by multiplying the result in step 1 by the rate of the GST or the federal component of the HST and then dividing by 100 **plus** the GST or HST rate.
 3. To the results from step 2 add the GST or federal component of the HST paid on purchases of real property for which an ITC cannot be claimed.
 4. Calculate the rebate of the GST or the federal component of the HST by multiplying the result from step 3 by the appropriate rebate rate given on lines 300 through 306 or 310 through 312 of form FP-2066-V. If the PSB carries on multiple activities, you must use the appropriate rebate rate for each type of activity (see section 3.2.5). Enter the result on the corresponding line.

Using the simplified method to calculate the GST/HST rebate

If the PSB is resident in more than one province, at least one of which is a participating province, you must calculate the PSB rebate for the provincial component of the HST based on the extent the PSB intended to use, consume or supply property or services in the course of its activities in each province in which it is resident and determine the rebate rate(s) for its activity type(s).

Therefore, you must complete steps 5 and 6 for each province where the PSB is resident.

5. If the PSB is entitled to a rebate of the provincial component of the HST, multiply the total eligible purchases and expenses in step 1 by:
 - 8/113 for purchases and expenses taxed at 13% HST;
 - 9/114 for purchases and expenses taxed at 14% HST;
 - 10/115 for purchases and expenses taxed at 15% HST.

The PSB cannot claim a rebate of the provincial component of the HST for purchases and expenses on which it received a point-of-sale rebate (for example, the point-of-sale rebate on books).

6. Complete form FP-66.A-V to calculate the rebate of the provincial component of the HST. Multiply the result from step 5 by the appropriate rebate rate given on the form. Carry the total provincial amount claimed to line B of form FP-2066-V.

Using the simplified method to calculate the QST rebate

1. Add up all the eligible purchases and expenses on which the QST was charged. Include the purchase price, the GST, import duties, the QST and non-refundable provincial sales taxes, charges or duties payable under any Québec statutes, reasonable tips, interest charges and late-payment penalties.

Do not include the following:

- the portion of the purchases and expenses for which the PSB can claim ITRs;
 - purchases and expenses on which the PSB did not pay the QST, such as salaries and wages, insurance premiums, interest paid, zero-rated or tax-exempt purchases and expenses, as well as purchases and expenses from a person that is not a QST registrant;
 - purchases made and expenses incurred outside Québec that are not subject to the QST;
 - the portion of ITRs on meals and entertainment that is subject to recapture;
 - refundable or rebatable provincial sales taxes; or
 - purchases of immovables and the rental cost of immovables.
2. Multiply the total from step 1 by 0.0907. Then, carry the result to line 1 in Part 6 if the PSB is a GST/HST and QST registrant or to line 5 if it is not.
 3. Complete section 6.1 or 6.2, as applicable. Then, carry the QST that may qualify for a rebate to the line that corresponds to the type of PSB on form FP-2066-V.



3.4 Rebate carryover

If the PSB is eligible for a GST/HST and QST rebate in respect of property or a service for a particular claim period but did not claim it in the rebate application for that period, the PSB can carry it to an application for a subsequent claim period ending after September 8, 2017, provided the following conditions are met:

- the GST/HST and QST rebate has not been claimed in any other application;
- the application for the subsequent claim period is filed:
 - no later than two years after the filing deadline for the GST/HST return for the particular claim period (the period in which the GST/HST was paid or became payable), if the PSB **is or is required to be a GST/HST and QST registrant**;
 - no later than **two years and three months** after the last day of the particular claim period (the period in which the GST/HST was paid or became payable), if the PSB **is not or is not required to be a GST/HST and QST registrant**;
- the PSB does not become or cease to be eligible at any time throughout the period beginning on the first day of the particular claim period and ending on the last day of the subsequent claim period (hereinafter the “specified period”); and
- throughout the specified period, the rebate rates remain unchanged (the rebate must be the same, whether it is claimed for the particular period or for a subsequent claim period).

For example, a PSB with a quarterly reporting period would like to claim a rebate for which GST/HST and QST became payable on January 27, 2019. The PSB should not claim the rebate for January to March 2019, but rather for July to September 2019. It will be granted a rebate only if all the above conditions are met.

Note that the rebate for printed books, the rebate for property and services exported outside Canada (shipped outside Québec for QST purposes) and the self-government refund cannot be claimed for a period subsequent to the period in which the taxes were paid or became payable.

4 Rebate for printed books

Under the *Excise Tax Act*, a specified person can claim a 100% rebate of the GST/HST payable on printed books and their updates, audio recordings of printed books or printed versions of religious scriptures. Regardless of the person’s place of residence, the person can also claim a refund of the provincial component of the HST paid or payable on these items in Newfoundland and Labrador in 2017.

For the purposes of this rebate, the term “printed book” does not include certain items (see the definition). To give entitlement to the rebate, the printed book in question must not have been acquired or imported to be resold or given away. In addition, in the case of a printed book on which the GST/HST became payable after July 27, 2018, but was not paid on or before that date, the book must not have been acquired or imported for the purpose of transferring ownership of the property to another person in the course of supplying another property or a service. However, prescribed charities and prescribed qualifying NPOs whose primary purpose is the promotion of literacy can claim a rebate of the GST/HST paid on books that are acquired or imported to be given away at no cost.

Enter the amount claimed on line 307 of form FP-2066-V. You must enter the refund claimed for the provincial component of the HST paid in Newfoundland and Labrador on line 307-NL of form FP-66.A-V.

This rebate cannot be claimed under the QST system because the sale of printed books with an International Standard Book Number (ISBN) is zero-rated. The same applies in the rare cases involving a taxable sale.

4.1 Deadline

A specified person has four years from the last day of the claim period in which the tax became payable to file a rebate application.

4.2 Specified person

For the purposes of the rebate for printed books, the term “specified person” means:

- a public college;
- a school authority;
- a municipality;
- a university;
- a charity, a public institution or a qualifying NPO that operates a public lending library; or
- a prescribed charity or a prescribed qualifying NPO whose primary purpose is the promotion of literacy.

5 Rebate for property and services exported outside Canada (shipped outside Québec for QST purposes) by a charity or a public institution

Charities and public institutions can claim a 100% rebate of the GST/HST paid on property and services that they purchased and subsequently exported outside Canada. Likewise, they can claim a 100% rebate of the QST paid on property and services shipped outside Québec, even if they are not resident in Québec.

You cannot claim a rebate of the GST/HST and QST you paid to export property or services. The rebate covers only the taxes paid on the purchase of property or services.

Enter the GST/HST rebate claimed on line 308 of form FP-2066-V and the QST rebate claimed on line 308-Q of that form.

Deadline

Charities and public institutions have four years from the last day of the fiscal year in which tax in respect of the supply became payable to file a rebate application.

6 Self-government

Self-governments are entitled to a refund of the GST or the federal component of the HST for property and services acquired in the course of their activities.

A First Nation that has entered into an agreement with the Government of Canada may be eligible to claim a refund of 100% of the GST or the federal component of the HST paid or payable on property and services. The terms and conditions that apply to the refund of the GST or the federal component of the HST are included in each agreement.

The refund must be claimed on line 309 of the *GST/HST and QST Public Service Bodies’ Rebate Application* (FP-2066-V). The deadline for claiming a self-government refund is stated in the agreement.

