



Protected B when completed

**GST/HST Return Respecting Taxable Supplies Imported
by a Person That Is Not a GST/HST Registrant**

B
Schedule

GST/HST account number (if applicable)	Québec enterprise number (NEQ) (if applicable)	Identification number (if applicable)	File
Last and first name of individual or firm or commercial name		Social insurance number (if applicable)	

This return is for any person that **is not a GST/HST registrant** and that must report and pay the GST/HST on certain imported taxable supplies (see General Information on page 2).

Enclose this return with form FP-505-V, *Special-Purpose Returns*.

1 Information on imported taxable supplies

Describe the property or services for which the GST/HST must be reported and paid.

2 Tax payable (in Canadian dollars)

Value of imported taxable supplies	401	
GST or federal part of the HST (Multiply line 401 by 5%.)	402	
Provincial part of the HST (See General Information on page 2.)	403	
Add lines 402 and 403. Carry the result to line 1 of form FP-505-V.	Tax payable = 405	

The GST/HST becomes payable on whichever of the following days comes first:

- the day on which all or part of the purchase price is paid;
- the day on which all or part of the purchase price becomes due (usually the day shown on the invoice).

Calendar year and month the tax became payable

Filing deadline

(See information on the filing deadline on page 2 of form FP-505-V.)

3 Certification

I certify that the information on form FP-505-V and on this return is accurate and complete. I also certify that I am the filer or the person authorized to sign on the filer's behalf.

First name and last name of the filer or the authorized person	Signature	Date	Telephone
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Personal information with respect to the GST/HST 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 canada.ca/cra-info-source, Personal Information Bank CRA PPU 241



General Information

Taxable supplies imported by a non-registrant

A person that is not a GST/HST registrant must report and pay the GST/HST in the following situations:

- the person is resident in Canada and acquired a taxable (other than zero-rated) supply made outside Canada of a **service** (other than a transportation service or a service rendered in connection with criminal, civil or administrative litigation outside Canada on or after the litigation commenced) or **intangible personal property** (IPP) that may be for consumption, use or supply in Canada, and the service or IPP is not:
 - exclusively for consumption, use or supply in commercial activities,
 - in respect of real property or **tangible personal property** (TPP) situated outside Canada (or exported in certain circumstances), or
 - in the case of IPP, in respect of a service to be performed wholly outside Canada;
- the person is resident in Canada and acquired a taxable (other than zero-rated) supply of TPP from a non-resident not registered for the GST/HST and all of the following apply:
 - the property was previously supplied by the non-resident to a GST/HST registrant by way of lease, licence, or similar arrangement, and the registrant was not dealing at arm's length with the non-resident or the person was related to the registrant, where
 - the property was made available or delivered to the registrant in Canada, and either the registrant was entitled to claim an input tax credit relating to the property, or the registrant did not have to report and pay tax in respect of the property because it was acquired for consumption, use, or supply exclusively in the registrant's commercial activities, **and**
 - between the time the property was supplied to the registrant and the time the person acquired it, the property was not supplied by the non-resident to any other registrant,
 - the property is made available or delivered to the person in Canada,
 - the person is not acquiring the property exclusively for consumption, use or supply in commercial activities;
- the person is resident in Canada and originally acquired a taxable (other than zero-rated) supply of an imported good by way of lease, licence or similar arrangement from a GST/HST registrant (supplier) where:
 - the person made an agreement with the supplier under subsection 178.8(3) of the *Excise Tax Act* (ETA) to treat the supply as being made in Canada to allow the supplier to claim an input tax credit for the tax payable on the importation of the good,
 - the lease was sold or assigned to a new supplier, who is a non-resident and is not registered for the GST/HST,
 - the taxable supply by the new supplier is made by lease, licence or similar arrangement and the supplier does not have to collect GST/HST on the supply, as it is deemed to be made outside Canada, and
 - the person is not acquiring the property exclusively for consumption, use or supply in commercial activities;
- the person is a specified person (see the definition below) and internal use of a support resource or intangible resource occurs. The person acquired a deemed supply of a service or IPP that was made outside Canada for use in Canada, but that is not exclusively for consumption, use or supply in commercial activities;
- the person is a non-resident and is a recipient of a taxable supply made in Canada of IPP that is zero-rated only because it is included in section 10 or 10.1 of Part V of Schedule VI to the ETA. However, the person does not have to report and pay the tax if:
 - the person is a consumer (see the definition below) of the IPP, or
 - the person acquired the IPP for consumption, use or supply exclusively in the person's commercial activities or in activities engaged in exclusively outside Canada that are not part of a business or adventure or concern in the nature of trade in which the person is engaged in Canada.

Online supply

A person that is resident in Canada and is not a GST/HST registrant must report and pay the GST/HST when the person acquires over the Internet a taxable (other than zero-

rated) service or IPP that can be used in Canada from a supplier that is neither resident in Canada nor registered for the GST/HST. An example of this situation is the purchase from a foreign supplier of digital products downloaded from the Internet, such as music, films, video games or online access to television content.

Calculation of the GST/HST payable

- Line 401** Enter the value of the imported taxable supplies on which the GST/HST must be paid.
- Line 402** Multiply the amount on line 401 by 5% and enter the result on line 402.
- Line 403** This line is used to determine the tax payable by a resident of a participating province. A person is deemed to be a resident of a participating province if, for example, the person has a permanent establishment in said province.
- Multiply line 401 by the rate of the provincial part of the HST applicable in the participating province. For a list of rates, visit revenuquebec.ca. For TPP, enter the result on line 403. For IPP or a service that is to be consumed, used or supplied significantly (at least 10 %) in participating provinces, after multiplying line 401 by the rate for the provincial part of the HST, multiply the result by the percentage of consumption, use or supply in each participating province. Add all the results together and enter the total on line 403.
- Line 405** Add lines 402 and 403. Carry the amount on line 405 to line 1 of form FP-505-V.

Records

The filer must keep adequate records and retain all pertinent documents for six years from the end of the year to which they relate. We may ask to see the documents in the case of a review.

Definitions

Intangible personal property (IPP)

IPP includes the following:

- contractual rights;
- options;
- rights for goods that are not in possession;
- other rights that are enforceable by the courts;
- intellectual property (such as patents, trade secrets, trademarks, trade names and industrial design); and
- digitized products downloaded from the Internet.

Consumer

A consumer is a particular individual who acquires or imports property or a service for his or her own personal consumption, use, or enjoyment or for the personal consumption, use or enjoyment of another individual at the particular individual's expense. The particular individual does not use the property or services in commercial activity or to make an exempt supply.

Exclusively

The term "exclusively," in respect of the consumption, use or supply of property or a service, generally means:

- for financial institutions, 100%; and
- in any other case, 90% or more.

Person

The term "person" refers to a trust, an individual, a corporation, a partnership, a succession or a body that is an association, a club, a commission, a union or any other organization.

Specified person

For a given taxation year, a specified person is a person, other than a financial institution, that carries on a business through a permanent establishment of the person outside Canada and, at any time in the taxation year, carries on a business through a permanent establishment of the person in Canada.

