

Provincial Schedule GST/HST Public Service Bodies' Rebate

Complete this schedule to determine the rebate amount that a public service body (PSB) can claim of the provincial part of the HST paid or payable on eligible property and services in the course of each of its activities.

A PSB must be **resident¹ in a participating province** to claim a rebate of the provincial part of the HST.

If a PSB is resident in more than one province, at least one of which is a participating province, calculate the rebate of the provincial part of the HST based on the extent to which the PSB intended to consume, use or supply the property or services in the course of the activities it carries on in each participating province in which it is resident.

For more information

Consult the following documents available at canada.ca/taxes:

- guide RC4034, *GST/HST Public Service Bodies' Rebate*; and
- GST/HST Info Sheet GI-121, *Determining Whether a Public Service Body Is Resident in a Province for Purposes of the Public Service Bodies' Rebate*.

You can also consult revenuquebec.ca or contact our client services at 418 659-4692 (Québec City area), 514 873-4692 (Montréal area) or 1 800 567-4692 (toll-free).

1 Claimant information

Name	GST account number
Operating name (if different from the name)	R T

2 Rebate claimed

Calculate the rebate amount for each participating province in which the PSB is resident. Multiply the amount of the provincial part of the non-creditable HST charged respecting all eligible purchases and expenses that the PSB intended to consume, use or supply in the course of its activities in the province by the rebate factor corresponding to the type of PSB for which the expenses were incurred and enter the result in the space provided. Enclose this schedule with form FP-2066-V, *GST/HST and QST Public Service Bodies' Rebate Application*.

Ontario

Type of PSB and activity	Rebate factor	Ontario	Line number
Municipality	78%		300-ON
University (or affiliated college or research body) established and operated on a non-profit basis	78%		301-ON
School authority established and operated on a non-profit basis	93%		302-ON
Public college established and operated on a non-profit basis	78%		303-ON
Hospital authority (only for activities related to operating a public hospital)	87%		304-ON
Charity or public institution (only for non-selected public service body activities)	82%		305-ON
Qualifying non-profit organization ² (only for non-selected public service body activities)	82%		306-ON
Charity or public institution (only for the export of goods and services)	100%		308-ON
Hospital authority (for eligible activities other than the operation of a public hospital)	87%		310-ON
Facility operator (for eligible activities)	87%		311-ON
External supplier (for eligible activities)	87%		312-ON
Add lines 300-ON to 312-ON.	Rebate claimed		1

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Nova Scotia

Type of PSB and activity	Rebate factor
Municipality	57.14%
University (or affiliated college or research body) established and operated on a non-profit basis	67%
School authority established and operated on a non-profit basis	68%
Public college established and operated on a non-profit basis	67%
Hospital authority (only for activities related to operating a public hospital)	83%
Charity or public institution (only for non-selected public service body activities), hospital authority that is a public institution (for activities other than those related to the operation of a public hospital), or charity that is a facility operator or an external supplier	50%
Qualifying non-profit organization ² (only for non-selected public service body activities), hospital authority that is a qualifying non-profit organization (for activities other than those related to the operation of a public hospital), or qualifying non-profit organization that is a facility operator or an external supplier	50%
Charity or public institution (only for the export of goods and services)	100%
Add lines 300-NS to 308-NS.	Rebate claimed

Nova Scotia	Line number
	300-NS
	301-NS
	302-NS
	303-NS
	304-NS
	305-NS
	306-NS
	308-NS
	3

New Brunswick

Type of PSB and activity	Rebate factor
Municipality	57.14%
Charity that is not a selected public service body or charity that is a facility operator or an external supplier	50%
Qualifying non-profit organization ² that is not a selected public service body or qualifying non-profit organization that is a facility operator or an external supplier	50%
Charity or public institution (only for the export of goods and services)	100%
Add lines 300-NB to 308-NB.	Rebate claimed

New Brunswick	Line number
	300-NB
	305-NB
	306-NB
	308-NB
	4

Newfoundland and Labrador

Type of PSB and activity	Rebate factor
Municipality (complete the work chart below)	
Charity or public institution (only for non-selected public service body activities)	50%
Qualifying non-profit organization ² (only for non-selected public service body activities)	50%
Specified person (only for the purchase of printed books) ³	100%
Charity or public institution (only for the export of goods and services)	100%
Add lines 300-NL to 308-NL.	Rebate claimed

Newfoundland and Labrador	Line number
	300-NL
	305-NL
	306-NL
	307-NL
	308-NL
	5

Work chart – Refund claimed on line 300-NL⁴

HST that became payable after December 31, 2015, and before January 1, 2017		× 25%	▶		300-NL-1
HST that became payable after December 31, 2016		× 57.14%	▶		300-NL-2
Add lines 300-NL-1 and 300-NL-2. Carry the result to line 300-NL.			=		300-NL-3



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Prince Edward Island

Type of PSB and activity	Rebate factor
Charity or public institution (only for non-selected public service body activities)	35%
Qualifying non-profit organization ⁵ (only for non-selected public service body activities)	35%
Charity or public institution (only for the export of goods and services)	100%
Add lines 305-PE to 308-PE.	Rebate claimed

Prince Edward Island	Line number
	305-PE
	306-PE
	308-PE
	6

Total provincial amount claimed

Add lines 1 to 6. Enter this amount on line B of form FP-2066-V, if applicable.

Total provincial amount claimed

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Definitions

Eligible activities

Activities engaged in 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 to make facility supplies.

Non-selected PSB activities do not include:

- those activities for which a person was designated as a municipality;
- activities in the course of:
 - fulfilling a responsibility 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 research body of, such a degree-granting institution; or
- eligible activities (see the definition above).

1. Regardless of the province in which the PSB is resident, claim the refund of the provincial part of the HST on printed books payable for 2017 only in Newfoundland and Labrador on line 307-NL.
2. If the body is a qualifying non-profit organization, you must file form FP-523-V, *Non-Profit Organizations: Government Funding*, with Revenu Québec annually. Do not send annual or financial reports.
3. See note 1.
4. Complete line 300-NL-1 if the claim period ends before January 1, 2017. Complete line 300-NL-2 if the claim period begins after December 31, 2016. Complete lines 300-NL-1 and 300-NL-2 if the claim period includes January 1, 2017 (for example, from April 1, 2016, to March 31, 2017).
5. See note 2.

