Canada Revenue Agency | Agence du revenu du Canada

APPLICATION OR REVOCATION OF THE AUTHORIZATION TO FILE SEPARATE GST/HST RETURNS AND REBATE APPLICATIONS FOR BRANCHES OR DIVISIONS

Use this form if you are a GST/HST registrant and you want to file separate GST/HST returns for your branches or divisions. You can also use this form if you are a public service body that is entitled to rebates and you want to file separate rebate applications for your branch(es) or division(s). Public service bodies that are also registrants should complete all sections of this form.

This form must be completed by your head office. Once we authorize you to file separate GST/HST returns and rebate applications, your authorization will be in effect until we revoke it in writing.

Please indicate if you are: **a registrant** ☐ **a public service body** ☐ **both** ☐

Identification – Head office

Complete name	Business Number R T
Trading name (if different from name)	
Mailing address	

City	Province	Postal code
Contact person	Title	Telephone number – –
Major business activity		

Identification – Branch or division

Complete name	Business Number R T
Trading name (if different from name)	
Mailing address	

City	Province	Postal code
Contact person	Title	Telephone number – –
Major business activity		

List the required information for any additional branches or divisions on the back of this form or on a separate sheet of paper, and attach it to this form.

Eligibility – You must answer **yes** to the following questions to be eligible to apply for this authorization. Do not complete this part if you are revoking an authorization.

Are you the head office of the registrant or the public service body?		☐ Yes	☐ No
Is each branch or division specified in this application separately identifiable by location or by the nature of its activities?		☐ Yes	☐ No
Are separate records, books of account, and accounting systems maintained for each branch or division listed in this application?		☐ Yes	☐ No
Registrants – Is each branch or division specified in this application engaged in commercial activities in Canada?	☐ N/A	☐ Yes	☐ No
Public service bodies – Are you entitled to GST/HST rebates?	☐ N/A	☐ Yes	☐ No

Application or revocation of authorization

The head office of the registrant or public service body listed on this form applies for, or revokes, the authorization to file separate GST/HST returns and rebate applications for each branch or division listed on this form.

I,_____, certify that the information given on this form and in any attached document is, to the best of
(print)

my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the registrant or the public service body specified on this form.

☐ Application ☐ Revocation

Effective date of this application or revocation: Year Month Day

Signature of authorized person	Title	Year Month Day

Privacy Act Personal Information Bank RCC/P-PU-080

Vous pouvez obtenir ce formulaire en français à **www.arc.gc.ca** ou au **1-800-959-3376**.

Canada

Identification – Branch or division

Complete name	Business Number R T
Trading name (if different from name)	
Mailing address	
City / Province / Postal code	
Contact person / Title / Telephone number – –	
Major business activity	

Identification – Branch or division

Complete name	Business Number R T
Trading name (if different from name)	
Mailing address	
City / Province / Postal code	
Contact person / Title / Telephone number – –	
Major business activity	

List the required information for any additional branches or divisions on a separate sheet of paper, and attach it to this form.

Information about this application

Information for public service bodies

This application can be used by selected public service bodies, charities, and qualifying non-profit organizations that are entitled to GST/HST rebates. You must have been a public service body on the last day of a claim period, or the last day of a fiscal year that includes the claim period, in which you are claiming a rebate. A selected public service body is defined as a school authority, a university, or a public college that is established and operated otherwise than for profit. It also includes a hospital authority or a municipality.

Generally, if you are eligible for a GST/HST rebate, you file one rebate application per claim period. However, if you have divisions or branches with distinct operations, you can, if you meet the eligibility criteria listed below, apply for authorization to file separate rebate applications for each branch or division. Once we approve your application, you must use the same fiscal year end and claim period for your branches or divisions and your head office. Branches or divisions not listed on your application are not authorized to file separate rebate applications.

If the public service body is a registrant, branches or divisions listed on this form must also file separate GST/HST returns.

Information for registrants

As a general rule, you must file one GST/HST return for each reporting period, covering all your commercial activities in that period. However, you may have branches or divisions with distinct operations for which you would prefer to file separate returns. This application allows you, if you meet the eligibility criteria listed below, to apply for authorization to file separate returns for each eligible branch or division. Once we approve your application, each of your branches or divisions specified on the application must use the same fiscal year as your head office.

Whenever applicable, branches and divisions listed on this form must also file separate rebate applications.

General information

Eligibility criteria

You can apply for authorization to file separate GST/HST returns and rebate applications for your branches or divisions if you meet the following criteria:

- You must be the head office of the registrant or the selected public service body, charity, or qualifying non-profit organization.
- You must be involved in one or more activities in separate branches or divisions.
- Your branches or divisions must be separately identifiable by their location or the nature of their activities.
- You must keep separate records, books of account, and accounting systems for each branch or division specified in this application.

Duration

Once we authorize you to file separate GST/HST returns and rebate applications for your branches or divisions, the authorization remains in effect until we revoke it in writing.

Revocation

We may revoke your authorization if:

- you do not meet all the conditions for the authorization or otherwise do not comply with requirements of the *Excise Tax Act*;
- we determine that the authorization is no longer required; or
- you request the revocation by completing the application or revocation of authorization section of this form.

Send your completed form and attachments to your tax services office. You can find the address at **www.cra.gc.ca/tso**.