

Section D – Late-filing (complete this section only if you are filing this form after its due date)

If you fail to file this form by its due date, you have to pay an amount equal to interest calculated on the amount you claimed as a deduction. In some cases, you may also have to repay the amount you previously claimed as a deduction. See below for more information. Enter the total of these amounts on line I and report it on line 104 of your GST/HST return.

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Reporting period for which you included the total amount on line 104 of your GST/HST return.

From	Year	Month	Day	to	Year	Month	Day

Section E – Certification

I, _____, certify that the information given on this form is, to the best of my knowledge, true, correct,

(print name)

and complete in every respect. I am the person who has to file this form or I am authorized to sign on behalf of that person.

Signature of authorized person	Title	Year	Month	Day

Who has to complete and file this form?

You have to complete and file this form if:

- you are a GST/HST registrant;
- you paid or credited a rebate amount for a foreign convention or a tour package; and
- you claimed a deduction on your GST/HST return for the amount of GST/HST you paid or credited.

What is the due date of this form?

The due date of this form is the same as the due date of your GST/HST return. For example, if you are a monthly filer and your reporting period is June 1 to June 30, the due date of your GST/HST return and this form is July 31.

Where do you have to send this form?

Send this completed form to your tax centre at the address shown on your GST/HST return.

What happens if you do not file this form by the due date?

The consequences for not filing this form by the due date depend on when you file it.

Situation 1: You file the form after the due date but before the particular day.

The **particular day** is the earlier of:

- the day that is four years after the due date of the return on which you claimed the deduction; and
- the day stipulated in a demand to file the information.

If this is the case, you will have to pay an amount equal to interest, at the prescribed rate, calculated on the amount you claimed as a deduction. It is computed for the period:

- beginning on the due date of the form; and
- ending on and including the day you file it.

You have to include the calculated amount in Section D of this form and on line 104 of the GST/HST return you file for the reporting period in which you actually file the form.

Example

You are a quarterly filer, your reporting period is April 1, 2010, to June 30, 2010, and the due date of your GST/HST return is July 31, 2010. During this reporting period, you paid or credited a rebate amount and claimed a deduction on your return. You have to file this form by July 31, 2010, but you file it on December 15, 2010.

When you file your GST/HST return for the reporting period of October 1, 2010, to December 31, 2010, you will have to include, on line 104, an amount equal to interest, at the prescribed rate, calculated on the amount you previously claimed as a deduction. The amount equal to interest is computed for the period:

- beginning on July 31, 2010 (the day you were required to file the form); and
- ending on and including December 15, 2010 (the day you filed the form).

Situation 2: You fail to file the form before the particular day.

In this case, you will have to repay the amount you previously claimed as a deduction, plus an amount equal to interest, at the prescribed rate, calculated on the deduction. It is computed for the period:

- beginning on the due date of the form; and
- ending on and including the due date of the return for the reporting period that includes the particular day.

You have to include the total of both amounts in Section D of this form and on line 104 of the GST/HST return you file for the reporting period that includes the particular day.

Example

You are a quarterly filer, your reporting period is April 1, 2010, to June 30, 2010, and the due date of your return is July 31, 2010. During this reporting period, you paid or credited a rebate amount and claimed the deduction on your return. The due date of this form is July 31, 2010. Your books and records are audited in July 2010 and you receive a demand to file the information on August 4, 2010.

You first have to determine the **particular day**. It is the earlier of:

- the day that is four years after the due date of the return on which you claimed a deduction (July 31, 2014); and
- the day stipulated in a demand to file the information (August 4, 2010).

The particular day is August 4, 2010 (the earlier of the two dates above).

You will have to pay an amount equal to the total of:

- the amount you previously claimed as a deduction; and
- interest, at the prescribed rate, computed on that amount.

The interest is computed for the period:

- beginning on July 31, 2010 (the due date of the form); and
- ending on and including October 31, 2010 (the due date of the return for the reporting period in which the registrant has to file a return that includes the particular day of August 4, 2010).

What is the prescribed rate of interest?

The prescribed rate of interest is the average rate charged on a 90-day treasury bill, adjusted quarterly, and rounded up to the nearest whole percentage plus 4%. You can find the prescribed rates at www.cra.gc.ca/interestrates.