



EDUCATIONAL SERVICES

Election and Revocation of the Election to Make Certain Supplies Taxable

Use this form to elect or revoke an election to have GST/HST apply to certain educational services you supply if your organization is a university, public college, vocational school, school authority, government, regulatory body, or a professional or trade association. This form contains two types of elections.

Type 1 Election (section 6 of Part III of Schedule V to the *Excise Tax Act*) – Complete this section to elect to have GST/HST apply to your supplies of instructing individuals in, providing certificates for, or administering examinations for, courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body. See "Part A – Eligibility" on this page to determine if you are eligible to make a Type 1 election. Complete the "Identification" section on this page and the appropriate sections on this page and page 2 to make or revoke a Type 1 election.

Type 2 Election (section 8 of Part III of Schedule V to the *Excise Tax Act*) – Complete this section to elect to have GST/HST apply to your supplies of instructing individuals in, or administering examinations for, courses that lead to certificates, diplomas, licences or similar documents, or classes or ratings for licences, that attest to the competence of individuals to practise or perform a trade or vocation (other than a zero-rated supply). See "Part A – Eligibility" on page 3 to determine if you are eligible to make a Type 2 election. Complete the "Identification" section on this page, and the appropriate sections on pages 3 and 4 to make or revoke a Type 2 election.

Identification – Complete this section for the organization that is making or revoking an election.	
Name and trading name of organization (if different from name)	Business Number RT
Contact person	Telephone number - -

Type 1 Election
Part A – Eligibility – Complete this section to determine if your organization is eligible to make a Type 1 election.
<p>Tick the boxes that apply:</p> <p><input type="checkbox"/> Your organization is a university, public college, vocational school, government, regulatory body, or professional or trade organization.</p> <p><input type="checkbox"/> Your organization supplies services of instructing individuals in, provides certificates for, or administering examinations for, courses.</p> <p><input type="checkbox"/> These courses lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body.</p> <p>If you ticked all three boxes, complete the section below. If you have not ticked all three boxes, you are not eligible for a Type 1 election. For more information, see the next page.</p>

Part B – Making the election – Complete this section to make a Type 1 election.						
<p>Tick one of the boxes below:</p> <p><input type="checkbox"/> The organization elects to have GST/HST apply to all supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body, and to all supplies of certificates and the administration of all examinations for those courses.</p> <p style="text-align: center;">or</p> <p><input type="checkbox"/> The organization elects to have GST/HST apply to the listed supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to supplies of the listed certificates and the administration of the listed examinations for those courses. See "Part D – Courses, certificates, and examinations" on the next page for information to be listed.</p> <div style="text-align: right; margin-right: 100px;"> <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px;">Year</td> <td style="width: 20px;">Month</td> <td style="width: 20px;">Day</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table> </div> <p style="text-align: center;">Enter the effective date of this election:</p> <p>I, _____, certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.</p> <p>(print name)</p>	Year	Month	Day			
Year	Month	Day				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 75%;">Signature of authorized person</td> <td>Date</td> </tr> </table>	Signature of authorized person	Date				
Signature of authorized person	Date					

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

Part C – Revoking the election – Complete this section to revoke a previously made Type 1 election.

Tick one of the boxes below:

- The organization revokes the election to have GST/HST apply to **all** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to **all** supplies of certificates and the administration of **all** examinations for those courses.
- or**
- The organization revokes the election to have GST/HST apply to the **listed** supplies of instructing individuals in courses that lead to, maintain, or upgrade a professional or trade accreditation or designation recognized by a regulatory body and to supplies of the **listed** certificates and the administration of the **listed** examinations for those courses. See "Part D – Courses, certificates, and examinations" below for information to be listed.

Enter the effective date of this revocation:

Year	Month	Day

I, _____, certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.

Signature of authorized person	Date
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Part D – Courses, certificates, and examinations – Complete this section if you are electing or revoking an election to have GST/HST apply to **listed** supplies of courses, certificates or examinations.

Provide the following information for each supply of an educational service for which you are making or revoking an election. Provide information for each additional course, certificate, or examination listed. If necessary, attach a separate sheet providing all the information set out below.

Name or course code #1	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination
Name or course code #2	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination
Name or course code #3	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination
Name or course code #4	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination
Name or course code #5	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination
Name or course code #6	<input type="checkbox"/>	Course instruction	<input type="checkbox"/>	Certificate	<input type="checkbox"/>	Examination

General Information for a Type 1 Election

Effect of an election

If your organization elects to have GST/HST apply to supplies of instructing individuals in, providing certificates for, or administering examinations for, eligible courses, you have to include those supplies in your organization's total taxable supplies used to determine your GST/HST registration and reporting requirements. Also, if registered for GST/HST purposes, you must charge and collect GST/HST on those supplies beginning on the effective date of the election.

If most of your students are entitled to recover the GST/HST they have paid for those supplies by claiming an input tax credit or an employee and partner rebate, your organization may benefit from making one of these elections. If you choose to have GST/HST apply to your eligible supplies of instructing individuals in, providing certificates for, or administering examinations for, those courses, your organization may be eligible to claim input tax credits for the GST/HST paid or owing on goods and services bought to make those supplies.

Effect of a revocation

If your organization revokes a previously made election, GST/HST will not apply to your supplies of instructing individuals in, providing certificates for, or administering examinations for, courses beginning on the effective date of the revocation. Also, you will not be eligible to claim input tax credits for the GST/HST paid or owing on goods and services acquired to make those supplies.

Duration of an election

An election will remain in effect until the date you give in the revocation area of this form.

Books and records

You do not have to file this form with the Canada Revenue Agency. However, you have to complete it and keep it with your organization's books and records while an election is in effect and for six years from the end of the year to which an election relates.

For more information

If you need more information, visit our Web site at www.cra.gc.ca or call 1-800-959-5525.

To get forms, visit our Web site at www.cra.gc.ca/forms or call 1-800-959-2221.

Type 2 Election

Part A – Eligibility – Complete this section to determine if your organization is eligible to make a Type 2 election.

Tick the boxes that apply:

- Your organization is a university, public college, vocational school, government, or school authority.
- Your organization supplies services of instructing individuals in, or administering examinations for, courses.
- These courses lead to certificates, diplomas, licences (or similar documents), or classes or ratings for licences that attest to the competence of individuals to practise or perform a trade or vocation.

If you ticked all **three** boxes, complete the section below. If you have **not** ticked all three boxes, you are not eligible for a type 2 election. For more information, see page 4.

Part B – Making the election – Complete this section to make a Type 2 election.

Tick one of the boxes below:

- The organization elects to have GST/HST apply to **all** supplies of instructing individuals in, or administering examinations for, courses that lead to certificates, diplomas, licences (or similar documents), classes or ratings for licences, any of which attest to the competence of individuals to practise or perform a trade or vocation.
- or**
- The organization elects to have GST/HST apply to the **listed** supplies of instructing individuals in, or administering examinations for, courses that lead to certificates, diplomas, licences (or similar documents), classes or ratings for licences, any of which attest to the competence of individuals to practise or perform a trade or vocation. See "Part D – Courses and examinations" on the next page for information to be listed.

Enter the effective date of this election:

Year	Month	Day
_	_	_

I, _____, certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.
(print name)

Signature of authorized person

Date

Part C – Revoking the election – Complete this section to revoke a previously made Type 2 election.

Tick one of the boxes below:

- The organization revokes the election to have GST/HST apply to **all** supplies of instructing individuals in, or administering examinations for, courses that lead to certificates, diplomas, licences (or similar documents), classes or ratings for licences, any of which attest to the competence of individuals to practise or perform a trade or vocation..
- or**
- The organization revokes the election to have GST/HST apply to the **listed** supplies of instructing individuals in, or administering examinations for, courses that lead to certificates, diplomas, licences (or similar documents), classes or ratings for licences, any of which attest to the competence of individuals to practise or perform a trade or vocation. See "Part D – Courses and examinations" on the next page for information to be listed.

Enter the effective date of this revocation:

Year	Month	Day
_	_	_

I, _____, certify that the information given on this form and in all attached documents is, to the best of my knowledge, true, correct, and complete in every respect and that I am authorized to sign on behalf of the organization.
(print name)

Signature of authorized person

Date

Part D – Courses and examinations – Complete this section if you are electing or revoking an election to have GST/HST apply to listed supplies of courses and examinations.		
Provide the following information for each supply of an educational service for which you are making or revoking an election. Provide information for each additional course, certificate, or examination listed. If necessary, attach a separate sheet providing all the information set out below.		
Name or course code #1	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
Name or course code #2	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
Name or course code #3	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
Name or course code #4	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
Name or course code #5	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination
Name or course code #6	<input type="checkbox"/> Course instruction	<input type="checkbox"/> Examination

General Information for a Type 2 Election

Effect of an election

If your organization elects to have GST/HST apply to supplies of instructing individuals in, or administering examinations for, eligible courses, you have to include those supplies in your organization's total taxable supplies used to determine your GST/HST registration and reporting requirements. Also, if you are registered for GST/HST purposes, you must charge and collect GST/HST on those supplies beginning on the effective date of the election.

If most of your students are entitled to recover the GST/HST they have paid for those supplies by claiming an input tax credit or an employee and partner rebate, your organization may benefit from making one of these elections. If you choose to have GST/HST apply to your eligible supplies of instructing individuals in, or administering examinations for, those eligible courses, your organization may be eligible to claim input tax credits for the GST/HST paid or owing on goods and services bought to make those supplies.

Effect of a revocation

If your organization revokes a previously made election, GST/HST will not apply to your supplies of instructing individuals in, or the administering of examinations for, those courses, beginning on the effective date of the revocation. Also, you will not be eligible to claim input tax credits for the GST/HST paid or owing on goods and services bought to make those supplies.

Duration of an election

An election will remain in effect until the date you give in the revocation area of this form.

Books and records

You do not have to file this form with the Canada Revenue Agency. However, you have to complete it and keep it with your organization's books and records while an election is in effect and for six years from the end of the year to which an election relates.

For more information

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