



## APPLICATION BY A PUBLIC SERVICE BODY TO HAVE BRANCHES OR DIVISIONS DESIGNATED AS ELIGIBLE SMALL SUPPLIER DIVISIONS

Use this form to request that branches or divisions of your public service body be designated as "small supplier divisions" for purposes of the GST/HST. As a small supplier division, the branch or division will be treated as if it were a separate person that is a small supplier. Your organization will not collect GST/HST on taxable supplies made through the small supplier division, and it will not be entitled to claim input tax credits for purchases made in relation to the small supplier division.

This form is to be completed by an authorized representative of the public service body's head office and must be sent to the tax services office that serves the public service body's head office. For more information, see the back of this form.

<b>A – Identification – To be completed by the head office</b>			
Complete legal name		Business Number                     R   T	
Trading name (if different from legal name)			
Mailing address			
City		Province	Postal code
Major activity			
Contact person		Title	Telephone number – –
<b>B – Eligibility</b>			
Type of public service body	<input type="checkbox"/> Charity	<input type="checkbox"/> Non-profit organization	<input type="checkbox"/> School authority
	<input type="checkbox"/> University	<input type="checkbox"/> Public college	<input type="checkbox"/> Hospital authority
1. Can each branch or division specified in this application be separately identified by its location or the nature of its activities?			<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Are the revenues from taxable supplies made through each specified branch or division \$50,000 or less in the previous four consecutive calendar quarters and also in the current calendar quarter?			<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are separate records, books of account, and accounting systems maintained for each specified branch or division?			<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Has the public service body revoked an earlier designation of the branch or division within the 365-day period ending on the effective date of this application?			<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered <b>yes</b> to questions 1, 2 and 3, and <b>no</b> to question 4, you can apply to have the branch(es) or division(s) listed on this form designated as eligible divisions and treated as small supplier divisions.			
<b>C – Application – I apply to have the following branch or division designated as a small supplier division.</b>			
Branch/division name		Effective date	Year   Month   Day
Branch/division mailing address			
Branch/division business address (if different from mailing address)			
Branch/division contact person	Title	Telephone number – –	Language preference <input type="checkbox"/> English <input type="checkbox"/> French
Branch/division major activity			
If necessary, use the back of this form to list information about additional branches or divisions that you want to have designated as small supplier divisions.			
<b>D – Certification</b>			
I, _____, certify that the information given on this form and in any attached document 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 public service body making this application. (print)			
Signature of authorized person		Title	Year   Month   Day

**C – Application – I apply to have the following branch or division designated as a small supplier division.**

Branch/division name		Effective date		Year	Month	Day
Branch/division mailing address						
Branch/division business address (if different from mailing address)						
Branch/division contact person	Title	Telephone number	Language preference <input type="checkbox"/> English <input type="checkbox"/> French			
Branch/division major activity						

**C – Application – I apply to have the following branch or division designated as a small supplier division.**

Branch/division name		Effective date		Year	Month	Day
Branch/division mailing address						
Branch/division business address (if different from mailing address)						
Branch/division contact person	Title	Telephone number	Language preference <input type="checkbox"/> English <input type="checkbox"/> French			
Branch/division major activity						

If necessary, use a separate sheet of paper to list information about additional branches or divisions that you want to have designated as small supplier divisions.

### Information about this application

#### General information

If your public service body (PSB) meets certain criteria, it can apply to have any qualifying branch or division designated as a small supplier division. You do not have to collect or remit tax on supplies made through that branch or division, and you cannot claim input tax credits for purchases made for that branch or division. The branch or division will remain a small supplier division if the revenues from taxable supplies made through it do not exceed \$50,000 over the previous four consecutive calendar quarters or in the current calendar quarter.

Send your completed form to your tax services office (TSO). If your request is approved, we will send you a written confirmation of the designation with its effective date. You can find the address on the Web site at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso) or by calling us at 1-800-959-5525.

**A branch or division will qualify as a small supplier division if all the following conditions are met:**

- you are a PSB (i.e., a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college, or a university);
- the world revenues from taxable supplies made through each branch or division included in this form are \$50,000 or less in the previous four consecutive calendar quarters and in the any particular single calendar quarter;
- you can separately identify the branch or division by either its location or the nature of its activities;
- separate records, books of account, and accounting systems are kept for each branch or division; and
- you have not revoked an earlier designation of the branch or division within the previous 365-day period.

#### Revocation

If a branch or division changes so that the answers to questions 1 and/or 3 in **Part B – Eligibility** can no longer be answered **Yes**, the designation of the branch or division as a small supplier division may be revoked. In this case a notice will be sent notifying the PSB of the revocation and specifying its effective date.

If a branch or division's taxable sales and revenues exceed \$50,000 over the previous four consecutive calendar quarters or in the current calendar quarter the branch or division immediately ceases to qualify for designated as a small supplier division. You will have to start collecting GST/HST on all taxable supplies made through the branches or divisions that are not designated as small supplier divisions and you will have to register your PSB for GST/HST if it is not already registered.

The PSB can also request in writing that we revoke such a designation. The request must be sent to your TSO before the date the revocation takes effect. We will then send you a written confirmation of the revocation, including its effective date. You can find the address on the Web site at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso) or by calling us at 1-800-959-5525.

#### Do you need more information?

For more information, see one of the following guides:

- Guide RC4081, *GST/HST Information for Non-Profit Organizations*;
- Guide RC4049, *GST/HST Information for Municipalities*; or
- Guide RC4082, *GST/HST Information for Charities*.

You can also get more information by visiting our Web site at [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst) or by calling us at 1-800-959-5525.