



REBATE APPLICATION FOR PROVINCIAL PART OF HARMONIZED SALES TAX (HST)

Use this form to apply for a rebate of the provincial part of the HST that you paid on goods you purchased in a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, and Ontario) and brought into a non-participating province, or into another participating province for which the rate for the provincial part of the HST is lower.

To claim a rebate of the provincial part of the HST that you paid on intangible personal property or services you acquired in a participating province complete Form GST189, General Application for Rebate of GST/HST (using code 13).

For eligibility information, see the back of this form.

Notes

You cannot apply for this rebate unless you provide proof of payment of any applicable provincial sales tax (and other applicable taxes), of the non-participating province, participating province, or other area of Canada where the goods were consumed, used, or supplied. This form reflects changes that apply to rebates for tangible personal property removed from a participating province on or after July 1, 2010.

To support your claim, attach the documents and information as indicated in the "Eligibility information" section on the back of this form.

If you do not send in all of the required documentation, your rebate may be denied.

Form structure including sections: Part A - Identification, Part B - Arrival and departure dates, Part C - Rebate calculation, Part D - Certification. Includes fields for claimant name, address, dates, and tax amounts.

Eligibility information

If you are an individual (including a sole proprietor), you can make one rebate claim each calendar quarter. Businesses, (other than sole proprietorships), and Public Service Bodies can make one rebate claim each calendar month.

Eligible goods (other than specified motor vehicles)

Note

Eligible goods includes all goods except for excisable goods such as beer, spirits, wine, tobacco, and cigarettes, or for gasoline, diesel fuel, and certain other types of fuel (call us if you need more information).

You can get a rebate of the provincial part of the HST you paid on eligible goods, other than specified motor vehicles, if **all** of the following conditions are met:

- you are a resident of Canada;
- you bought goods in a participating province and you paid HST on them;
- you bought the goods for consumption, use, or supply exclusively (generally 90% or more) outside the participating province;
- you removed the goods from the participating province to another province or other area of Canada no later than 30 days after they were delivered to you (any amount of time that the goods were in storage is not counted as part of the 30 days);
- if you removed the goods to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes;
- if you are a consumer, you are resident in the province or other area of Canada to which you removed the goods to;
- **each receipt** for an eligible good shows a minimum eligible amount of tax of \$5; and
- the **total amount** of eligible tax must be \$25 or more.

Required documentation

To support your rebate claim for goods (other than specified motor vehicles), attach the following information:

- original receipts for each purchase;
- proof of payment of applicable provincial taxes; and
- if the goods were in storage, enclose original receipts to substantiate the date of such storage.

Specified motor vehicles

You can get a rebate of the provincial part of the HST you paid on specified motor vehicles, which includes most cars, tractors, and motorcycles, if **all** of the following conditions are met:

- you are a resident of Canada;
- you bought the vehicle in a participating province and paid HST on it;
- you bought the vehicle for consumption, use, or supply exclusively (generally 90% or more) outside the participating province;
- you removed the vehicle from the participating province to another province or other area of Canada no later than 30 days after it was delivered to you (any amount of time that the vehicle was in storage is not counted as part of the 30 days); and
- if you removed the vehicle to a non-participating province or other area of Canada, you paid the applicable provincial sales tax of the non-participating province or other area of Canada and any other applicable taxes.

Required documentation

To support your rebate claim for specified motor vehicles, attach the following information:

- original receipts/invoices for each purchase;
- proof of payment of applicable provincial taxes; and
- if the vehicle was in storage, enclose original receipts to substantiate the date of such storage.

Filing deadline

To be eligible, you must apply for this rebate within one year after the day that you remove the goods, or the vehicle, from the participating province.

Where to send the application

Mail your completed application to: **GST/HST Rebates Program**
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6C6

For more information

For more information, go to www.cra.gc.ca/gsthst or call **1-800-959-5525**.