



GST/HST MULTI-EMPLOYER PENSION PLAN TRUST REBATE APPLICATION

This form is for trusts governed by a multi-employer pension plan applying for a GST/HST rebate for claim periods beginning **before September 23, 2009**. For claim periods beginning **on or after September 23, 2009**, use Form RC4607, *GST/HST Pension Entity Rebate Application and Election*. For more information, see page 2 of this form.

Part A – Eligibility

1. Are any of the participating employers in the multi-employer pension plan a "listed financial institution?"
If the answer is **yes**, complete question 2 below. If the answer is **no**, see page 2 of this form for eligibility. Yes No

2. Were 10% or more of the total contributions to the plan in the immediately preceding calendar year made by participating employers that were listed financial institutions? Yes No

3. If **not**, is it reasonable to expect that 10% or more of the total contributions to the plan in the particular year will be made by participating employers that are listed financial institutions? Yes No

If the answer to 2 or 3 is **yes**, you are **not** entitled to the rebate. If the answers are **no**, see page 2 of this form for eligibility.

Part B – Identification

Is the trust registered for the GST/HST? Yes No Business Number Pension Plan Number

Name of the pension plan trust

Mailing address Postal code

Business address (if different from mailing address) Postal code

Administrator name Trustee name

Period covered by the claim Year Month Day to Year Month Day

Part C – Rebate calculation – Enter the eligible amounts for property and services in the appropriate areas below.

Total GST/HST paid or payable by the trust \$ **A**

Note
The total does not include amounts of GST/HST that the trust is deemed to have paid (other than on the self-supply of a residential complex). For more information, see "Part C, Line A – Total GST/HST paid or payable by the trust" on page 2.

Less amount recovered or recoverable by the trust for:

Input tax credits \$

Any other rebate, refund, or remission + \$

Any adjustment on your GST/HST return as a result of a credit note received or a debit note issued + \$

Total amount recovered or recoverable = \$ **B**

Line A minus Line B - \$ **C**

Total rebate claimed: Line C x 33% = \$ **D**

Has the total amount been claimed on **line 111** of your GST/HST return? Yes No

If **yes**, enter the reporting period of that GST/HST return: Year Month Day to Year Month Day

Part D – Certification

I, _____, (print name) certify that the information in this application, including the accompanying document(s), is, to the best of my knowledge, true, correct, and complete; the amounts claimed have not been previously rebated or refunded. I understand that this claim for rebate is subject to verification; and in addition to any document(s) submitted herewith, books, records, and invoices are available for inspection and I am authorized to sign on behalf of the Pension Plan Trust identified in Part B.

Signature of authorized person Year Month Day

FOR INTERNAL USE ONLY

IC VC

General information

Part A – Eligibility

If you are a trust governed by a multi-employer pension plan (MEPP), you may be eligible for a rebate of the GST/HST. To determine whether you qualify as an MEPP, see "Definitions" on this page.

The MEPP rebate is for property and services that are acquired, imported, or brought into a participating province by the trust for consumption, use, or supply in relation to the plan.

The MEPP rebate is equal to 33% of the otherwise unrecoverable tax paid or payable by the trust for expenses relating to the plan. To calculate the rebate, follow the instructions on the front of this form.

You do not qualify for the MEPP rebate if you are eligible to claim a public service body rebate.

Part C, Line A – Total GST/HST paid or payable by the trust

In determining the amount of an MEPP rebate, the trust generally does not include any amount of tax it is deemed to have paid under Part IX of the *Excise Tax Act* in its calculation for **Line A**. For example, tax deemed to have been paid by a trust for a change in use of capital property is not included in determining this rebate.

For a change in use of capital property, the rebate percentage is instead taken into account in calculating the basic tax content of the property.

Tax deemed to have been paid for employee allowances and reimbursements is also **not** included in calculating Line A.

Tax deemed to have been paid for a self-supply of a residential complex is included on Line A.

Any tax paid or payable for a new residential complex is to be included in the calculation of Line A. If the trust was entitled to recover any of the tax payable for the residential complex, include the amount(s) in your calculation of Line B.

Filing deadline

You have to file an application for the MEPP rebate within two years after the day that is:

- (a) if the trust is a registrant, the day on or before which the trust must file a GST/HST return for the claim period; or
- (b) in any other case, the last day of the claim period.

Claim limitations

You cannot file more than one application for any given claim period. New rules apply in respect of a pension entity's rebate claim periods beginning on or after September 23, 2009. The MEPP rebate is still available for claim periods beginning before September 23, 2009.

Filing instructions

Send us the completed form to the address below.

Canada Revenue Agency
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2

What if you need help?

For more information about this form, call **1-800-959-8287**.

Definitions

Claim period – of a person at any time means:

- (a) where the person is at that time a registrant, the reporting period of the person that includes that time; and
- (b) in any other case, the period that includes that time and consists of either:
 - (i) the first and second fiscal quarters in a fiscal year of the person; or
 - (ii) the third and fourth fiscal quarters in a fiscal year of the person.

Listed financial institution – means a person referred to in paragraph 149(1)(a) of the *Excise Tax Act* (ETA). This includes a person that is a bank, a corporation that is licensed or otherwise authorized under the laws of Canada or a province to carry on in Canada the business of offering to the public its services as a trustee, a person whose principal business is as a trader or dealer in, or as a broker or salesperson of, financial instruments or money, a credit union, an insurer or any other person whose principal business is providing insurance under insurance policies, a segregated fund of an insurer, the Canada Deposit Insurance Corporation, a person whose principal business is the lending of money or the purchasing of debt securities or a combination thereof, an investment plan, a person providing services referred to in section 158 of the ETA, or a corporation deemed under section 151 of the ETA to be a financial institution.

Multi-employer plan – at any time in a particular calendar year, means a pension plan that is, at that time, a registered pension plan (as defined in subsection 248(1) of the *Income Tax Act*) that is a multi-employer plan (as defined in subsection 8500(1) of the *Income Tax Regulations*) in that year but does not include a plan where:

- (a) if contributions were made to the plan in the immediately preceding calendar year by participating employers, 10% or more of the total contributions made to the plan in that preceding year by participating employers were made by participating employers that were listed financial institutions; and
- (b) in any other case, it is reasonable to expect that 10% or more of the total contributions made to the plan in the particular year by participating employers will be made by participating employers that are listed financial institutions.

Multi-employer plan as defined in the *Income Tax Regulations*, in a calendar year means:

- (a) a pension plan for which it is reasonable to expect, at the beginning of the year (or at the time in the year when the plan is established, if later), that at no time in the year will more than 95% of the active members of the plan be employed by a single participating employer or by a related group of participating employers, other than a plan where it is reasonable to consider that one of the main reasons there is more than one employer participating in the plan is to get the benefit under the *Income Tax Act* or these *Regulations* that are applied to multi-employer plans; or
- (b) a pension plan that is, in the year, a specified multi-employer plan, and, for the purposes of this definition, corporations that are related to each other only by reason that they are both controlled by Her Majesty in right of Canada or a province shall be deemed not to be related persons.

Registered pension plan – means a pension plan that has been registered by the Minister for the purposes of the *Income Tax Act* and whose registration has not been revoked.