

General information and instructions

When do I have to self-assess?

If you are an Indian or Indian band that **is not** registered for GST/HST, you have to self-assess the 5% FNGST using this form when the following apply:

- you purchased goods inside Canada;
- you did not pay tax because of your exemption under the *Indian Act*; and
- you brought the goods onto the land of a First Nation where the FNGST has been imposed.

If you are an Indian or Indian band that **is** registered for GST/HST, you have to self-assess the 5% FNGST using this form when the following apply:

- you purchased goods inside Canada;
- you did not pay tax because of your exemption under the *Indian Act*; and
- you brought the goods for consumption, use, or supply less than primarily (50% or less) in commercial activities, onto the land of a First Nation where FNGST has been imposed.

If you are a GST/HST registrant, you have to self-assess the FNGST using your regular GST/HST return if you bring goods for consumption, use, or supply primarily (more than 50%) in commercial activities onto the land of a First Nation where FNGST has been imposed. Report the tax on **line 405** of your GST/HST return for the reporting period in which the property was brought onto such land. You have to pay the tax to the Receiver General on or before the due date of the return.

Note

If you import services or intangible property from outside Canada to the land of a First Nation where FNGST has been imposed, use Form GST59, *GST/HST Return for Imported Taxable Supplies*, to self-assess the FNGST.

Exception

You do not have to self-assess when you bring goods onto the land of a First Nation where FNGST has been imposed if:

- you have already paid GST/HST or FNGST on the goods;
- you purchased zero-rated or exempt goods; or
- you acquired the goods by way of lease, licence, or similar arrangement.

How do I complete the return?

Part 1

Complete all boxes in Part 1 of the return. Part 1 is your working copy. Make sure to keep it and any other information you used to prepare this return, in case we ask to see them.

Reporting period – Enter the first day and the last day of the calendar month in which the tax becomes payable. If you purchase goods from within Canada and bring the goods onto the lands of a First Nation where FNGST has been imposed, **the tax becomes payable on the day you bring the goods onto the First Nation land.**

Due date – You have to file this return no later than the end of the month following the calendar month in which the tax became payable.

Example: Tax becomes payable: June 15, 2007
Reporting period: June 1, 2007 to June 30, 2007
Due date: July 31, 2007

Penalty and interest will apply if we do not receive your return and payment on time.

Tax calculation – The value of the taxable goods is the amount you paid for them if you brought the goods onto the land of a First Nation where FNGST has been imposed within 30 days of receiving them.

If you brought the goods onto the lands after 30 days of receipt, the value is one of the following amounts, whichever is less:

- the fair market value of the goods at the time you brought them onto the land of a First Nation where FNGST has been imposed; or
- the amount you paid for the goods.

Part 2

Copy your Business Number (if you have one), reporting period, and the information from lines 601, 605, and 615 of your working copy (Part 1) into the corresponding lines in Part 2 (at the bottom of page 1). **Make sure to sign Part 2.**

Also remember to complete the identification area at the bottom of this page.

Mail your return and payment to the address at the bottom of this page.

For more information, see Pamphlet RC4365, *First Nations Goods and Services Tax (FNGST)*, or call **1-800-959-5525**.

▼ Detach and return lower part (Part 2) ▼

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Identification

You have to complete this section.

Name	
Trading name (if different from above)	
Mailing address (Apt No – Street No Street name, PO Box, RR)	
City	
Province or territory	Postal code
Contact name	Telephone number

Filing instructions

To file this return, mail Part 2 with your payment to the following address:

**CANADA REVENUE AGENCY
SURREY TAX CENTRE
9755 KING GEORGE BOULEVARD
SURREY BC V3T 5E6**

You **cannot** file this return at your financial institution.

If you pay by cheque, write your Business Number (if you have one) on your cheque, and make it payable to the Receiver General. Make your payment in Canadian funds.

You do not have to make a payment if the tax payable is \$2 or less.

IMPORTANT

We will charge a fee for any dishonoured payment. Do not staple, paper clip, tape, or fold voucher, cheque, or money order. Do not mail cash.