

How to determine your tax centre

If your tax services office is located in:

Southern Interior of British Columbia (Penticton),
Vancouver, Vancouver Island (Victoria), Burnaby
Fraser, Northern British Columbia, Yukon, or
Regina

Winnipeg, Brandon, Saskatoon, Calgary, Edmonton,
North West Territories, London, Windsor, or
Thunder Bay

Sudbury/Nickel Belt, Toronto Centre, Toronto East,
Toronto West, Toronto North, Barrie, or Hamilton

Ottawa, Sudbury (North Eastern Ontario only),
Nunavut, Laval, Montreal, Rouyn-Noranda, or
Sherbrooke

New Brunswick, Nova Scotia, Newfoundland and
Labrador, Kingston, Peterborough, or St. Catharines

Prince Edward Island, Belleville, Hamilton, or
Kitchener/Waterloo

Mail this return to:

Canada Revenue Agency
Surrey Tax Centre
9755 King George Boulevard
Surrey BC V3T 5E1

Canada Revenue Agency
Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Canada Revenue Agency
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C1

Canada Revenue Agency
Shawinigan-Sud Tax Centre
PO Box 3000 Stn Main
Shawinigan-Sud QC G9N 7S6

Canada Revenue Agency
St. John's Tax Centre
290 Empire Avenue
St. John's NL A1B 3Z1

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

Note

In Quebec, Revenu Québec administers the GST/HST. If you are in Quebec, contact Revenu Québec at **1-800-567-4692**.

▼ 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 no. - -

Filing instructions

Mail Part 2 of this return to your tax centre. To determine your tax centre, see the addresses listed above.

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. If the tax is \$2 or less, you do not have to make a payment.

Important

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

Do not mail cash.

General information and instructions

Do I have to self-assess tax?

You have to self-assess the tax if any of the following situations apply:

Situation A

You acquired a taxable (other than zero-rated) supply of a service or intangible personal property that was made outside Canada for use in Canada, but it is not exclusively (defined on page 4) for consumption, use, or supply in commercial activities.

Situation B

You acquired a taxable (other than zero-rated) supply of tangible personal property from an unregistered non-resident and all of the following apply:

- the property was previously supplied by the non-resident to a GST/HST registrant by way of lease, licence, or similar arrangement;
- the registrant was not dealing at arm's length with the non-resident or the registrant was related to you;
- the property was made available or delivered to the registrant in Canada, and either the registrant was entitled to claim an input tax credit relating to the property, or the registrant did not have to self-assess tax for the property because it was acquired for consumption, use, or supply exclusively in the registrant's commercial activities;
- the property is made available or delivered to you in Canada; and
- between the time the property was supplied to the registrant and the time you acquired it, the property was not supplied by the non-resident to any other registrant.

Situation C

You originally acquired a taxable (other than zero-rated) supply of an imported good by way of lease, licence, or similar arrangement from a registrant (supplier) where:

- you made an agreement with the supplier under subsection 178.8(3) of the *Excise Tax Act* (ETA) to treat the supply as being made in Canada to allow the supplier to claim an input tax credit for the tax payable on the importation of the good;
- the lease was sold or assigned to a new supplier, who is a non-resident and is not registered for the GST/HST; and
- the taxable supply by the new supplier is made by lease, licence, or similar arrangement and the supplier does not have to charge you the GST/HST on the supply as it is deemed to be made outside Canada.

Situation D

You are a specified person and internal use of a support resource or intangible resource occurs. You acquired a deemed supply of a service or intangible personal property that was made outside Canada for use in Canada, but that is not exclusively (defined on page 4) for consumption, use, or supply in commercial activities. For more information, see the definition of specified person and specified business on the next page.

Note

The requirement for self-assessment described in situation D is based on amendments to the ETA effective December 17, 1990.

Situation E

You are a non-resident who is a recipient of a taxable supply made in Canada of intangible personal property that is zero-rated only because it is included in section 10 or 10.1 of Part V of Schedule VI to the ETA.

However, you do not have to self-assess if:

- you are a consumer (defined on page 4) of the intangible personal property; or
- you acquired the intangible personal property for consumption, use, or supply exclusively in your commercial activities or in activities you engage in exclusively outside Canada that are not part of a business or adventure or concern in the nature of trade in which you are engaged in Canada.

Situation F

You are a qualifying taxpayer and you have an amount of qualifying consideration in respect of an outlay made or an expense incurred outside Canada that is greater than zero for a specified year. For more information, see "How do I complete this return if situation F or G applies?" on page 4.

Registrant qualifying taxpayers have to self-assess tax payable under the import rules for financial institutions by including the amount of tax payable on line 405 of their Form GST34 return.

Note

The requirement for self-assessment described in situation F applies to specified years ending after November 16, 2005.

Situation G

You are a qualifying taxpayer and you made an election under subsection 217.2(1) of the ETA to self-assess on the total of all internal and external charges for a specified year greater than zero.

For more information, see "How do I complete this return if situation F or G applies" on page 4.

How do I complete this return if situation A, B, C, D, or E applies?

Enter the information in the boxes on the top part (Part 1) of this return.

Part 1 is your working copy; keep it for your records in case we ask to see it.

Copy the Business Number (if you have one), calendar month, and the information from lines 401, 402, 403, 405, and 415, on your working copy (Part 1) to the corresponding boxes of the lower part (Part 2). Complete the identification area on the second page and send us Part 2 along with your payment.

Calendar month: Enter the first day and the last day of the calendar month in which the tax becomes payable. Tax becomes payable at the earlier of when the consideration (purchase price) for the supply becomes due or is paid without becoming due. For example, if the tax becomes payable on July 5, 2010, you would enter the calendar month July 1, 2010, to July 31, 2010.

Due date: Your return and payment are due by the last day of the month after the calendar month in which the tax became payable. Penalty and interest will apply if we do not receive your return and payment by the due date. For example, if the tax becomes payable on July 23, 2010, the calendar month you will enter is July 1, 2010, to July 31, 2010. This means that the due date for the return and payment is August 31, 2010.

Note

If you are a financial institution that also has to self-assess on an amount(s) of qualifying consideration or the total of all internal and external charges, you have to enter the total of all amounts for imported taxable supplies, qualifying consideration, and the total of all internal and external charges on each of the following lines. Follow the instructions below for imported taxable supplies, then follow the instructions on page 4 for qualifying consideration.

Line 401: Enter the value of the imported taxable supplies on which you have to self-assess the GST/HST.

Line 402: Multiply the amount on line 401 by 5%.

Line 403: Use line 403 if you are a resident of a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario) and you have to self-assess the provincial part of the HST. As of July 1, 2010, the provincial part of the HST is 7% for British Columbia, 10% for Nova Scotia, and 8% for the remaining participating provinces. Generally, you have to self-assess this amount if:

- you acquire an imported taxable supply of a service or intangible personal property for consumption, use, or supply at least 10% in participating provinces; or
- you acquire an imported good in the circumstances described in situation B or C and the good was delivered or made available to you in the same participating province in which you are resident.

If line 403 does not apply to you, enter "0." If line 403 does apply to you, complete the following calculation:

Amount from line 401 **A** _____

Multiply **A** by the provincial rate (7%, 8%, or 10%, whichever is applicable). **B** _____

For tangible personal property, multiply **B** by 100%. In any other case, multiply **B** by the percentage of consumption, use, or supply in the participating province **C** _____

Enter amount **C** on line 403 (if you did this calculation for more than one provincial rate and/or for more than one imported taxable supply, enter the corresponding total amounts for each rate on lines i, ii and iii, add up the totals of these calculations and enter the result on line 403).

Line 405: Add lines 402 and 403.

Line 415: Enter the payment you are sending with this return.

How do I complete this return if situation F or G applies?

You have to complete this return for every specified year in which situation F or G applies. Enter the information in the boxes on the top part (Part 1) of this return. Part 1 is your working copy; keep it for your records with any other information you have used to prepare your return, in case we ask to see them.

Enter your Business Number (if you have one), calendar month, and the information from lines 401, 402, 403, 405, and 415 on your working copy (Part 1) to the corresponding boxes of the lower part (Part 2). Complete the identification area on the second page and send us Part 2 along with your payment.

Calendar month: Enter the first day and the last day of the calendar month in which the GST/HST becomes payable for the specified year. The GST/HST becomes payable on the following day (whichever applies to you):

- if the specified year is a taxation year under the *Income Tax Act* and you have to file a Canadian income tax return for the specified year, the due date of that return; or
- in any other case, the day that is six months after the end of the specified year.

For example, if the due date for your Canadian income tax return for the 2009 tax year is June 30, 2010, the GST/HST becomes payable for the specified year that is the 2009 taxation year on June 30, 2010. This means that you would enter June 1, 2010, to June 30, 2010, as the calendar month.

Due date: Your return and payment are due by the last day of the month after the calendar month in which the tax became payable. Penalty and interest will apply if we do not receive your return and payment by the due date. For example, if the tax becomes payable on June 30, 2010, the calendar month you will enter is June 1, 2010, to June 30, 2010. This means that the due date for the return and payment is July 31, 2010.

Note

If you also have to self-assess on the value of imported taxable supplies, you have to enter the total of the amounts for imported taxable supplies, and either qualifying consideration or internal and external charges on each of the following lines. Follow the instructions below for an amount(s) of qualifying consideration and the total of all internal and external charges, then follow the instructions on page 3 for imported taxable supplies.

Line 401: Enter the total of all amounts of qualifying consideration or the total of internal and external charges on which you have to self-assess.

Line 402: Multiply the amount on line 401 by 5%.

Line 403: Use line 403 if you are a resident of a participating province (British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario) and you have to self-assess the provincial part of the HST.

You have to self-assess the provincial part of the HST **separately** on each amount of qualifying consideration or the total of all internal and external charges to the extent that the expense or outlay to which the qualifying consideration or the total of all internal and external charges relates is for your Canadian activities in a participating province.

As of July 1, 2010, the provincial part of the HST is 7% for British Columbia, 10% for Nova Scotia, and 8% for the remaining participating provinces.

If line 403 does not apply to you, enter "0." If line 403 does apply to you, complete the following calculation:

Amount from line 401. **A** _____

Multiply **A** by the percentage that the outlay or expense to which the qualifying consideration or the total of all internal and external charges relates is for consumption, use, or supply in carrying on, engaging in, or conducting an activity in a participating province **B** _____

Multiply **B** by the provincial rate of 7%, 10% or 8%, whichever is applicable. **C** _____

Enter amount **C** on line 403 (if you did this calculation for more than one amount of qualifying consideration or the total of all internal and external charges, add up the totals of these calculations and enter the result on line 403).

Line 405: Add lines 402 and 403.

Line 415: Enter the payment you are sending with this return.

Who is a qualifying taxpayer?

A person is a qualifying taxpayer throughout a specified year of the person if:

- a) the person is a financial institution at any time in the specified year; and
- b) the person, at any time in the specified year:
 - (i) is resident of Canada;
 - (ii) has a qualifying establishment in Canada;
 - (iii) where a majority of the persons having beneficial ownership of the person's property in Canada, are resident in Canada, carries on, engages in or conducts an activity in Canada; or
 - (iv) is a prescribed person or a person of a prescribed class.

When is a financial institution considered to have a qualifying establishment in Canada?

You are considered to have a qualifying establishment in Canada during a tax year if, at any time in that tax year you have a permanent establishment as defined in subsections 123(1) or 132.1(2) of the ETA.

Definitions

Consumer – refers to a particular individual who acquires or imports property or a service for their own personal consumption, use, or enjoyment or for the personal consumption, use, or enjoyment of another individual at the particular individual's expense. The particular individual does not use the property or services in commercial activity or to make an exempt supply.

Exclusively – in respect of the consumption, use, or supply of property or a service, generally means:

- for financial institutions, 100%; and
- in any other case, 90% or more.

Financial institution includes:

- a listed financial institution under paragraph 149(1)(a) of the ETA; and
- a person described in paragraphs 149(1)(b) and (c) of the ETA (referred to as a *de minimis* financial institution).

Intangible personal property includes the following:

- contractual rights;
- options;
- rights for goods that are not in possession;
- other rights that are enforceable by the courts; and
- intellectual property (such as patents, trade secrets, trademarks, trade names, and industrial design).

Prescribed person – as a result of the proposed draft *Financial Services (GST/HST) Regulations* issued June 30, 2010, for the purposes of subparagraph 217.1(1)(b)(iv) of the ETA, a non-resident trust is a prescribed person if the total value of the assets of the trust in which one or more persons resident in Canada have a beneficial interest is:

- a) equal to or greater than \$10,000,000; and
- b) equal to or greater than 10% of the total value of the assets of the trust.

Specified person and specified business – a person is a specified person throughout a taxation year of the person if, at any time in the taxation year, the person carries on a business through a permanent establishment of the person outside Canada and, at any time in the taxation year, carries on a business through a permanent establishment of the person in Canada. For taxation years of a person that end after November 16, 2005, the definition of specified person excludes a person that is a financial institution.

Supply – means the provision of property or a service in any way, including sale, transfer, barter, exchange, licence, rental, lease, gift, and disposition.

Note

If you acquired an imported taxable supply of property or a service that relates to the offshore areas of Nova Scotia or Newfoundland and Labrador, or if you are a selected listed financial institution, call **1-800-959-5525** for more information.

What if you need help?

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