



Canada Revenue  
Agency

Agence du revenu  
du Canada

# **GST/HST Information for Freight Carriers**

## Is this booklet for you?

This booklet explains how the goods and services tax/harmonized sales tax (GST/HST) applies to domestic and international freight transportation services. It is intended for freight companies and self-employed truck owner-operators. It will help you understand what a freight transportation service is and how the GST/HST affects you as a freight carrier.

Special rules apply to foreign carriers. For more information, see Guide RC4027, *Doing Business in Canada – GST/HST Information for Non-Residents*.

### **GST/HST and Quebec**

In Quebec, Revenu Québec administers the GST/HST. If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms. For more information, see the Revenu Québec publication IN-203-V, *General Information Concerning the QST and the GST/HST*, available at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca), or call 1-800-567-4692.

If you have a visual impairment, you can get our publications in braille, large print, etext (CD or diskette), or MP3. For more information, go to [www.cra.gc.ca/alternate](http://www.cra.gc.ca/alternate) or call 1-800-959-2221.

La version française de cette brochure est intitulée *Renseignements sur la TPS/TVH pour les transporteurs de marchandises*.

## What's new?

We list the major changes below, including changes that have been announced but were not law at the time of printing this booklet. If they become law as proposed, they will be effective as of the dates indicated. For more information on these and other changes, see the areas outlined in colour in this booklet.

### **Harmonized sales tax for Ontario**

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the harmonized sales tax in Ontario at the rate of 13% (5% federal part and 8% provincial part).

### **Harmonized sales tax for British Columbia**

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the harmonized sales tax in BC at the rate of 12% (5% federal part and 7% provincial part).

### **Harmonized sales tax rate change for Nova Scotia**

As of July 1, 2010, Nova Scotia increased its harmonized sales tax rate to 15% (5% federal part and 10% provincial part).

### **Mandatory electronic filing**

Under proposed changes, for reporting periods that end after June 2010, you may have to file your GST/HST returns electronically. For more information, see Guide RC4022, *General Information for GST/HST Registrants*, or go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst).

### **GST/HST electronic filing changes**

For reporting periods that end after June 2010, all restrictions have been removed so that all registrants can file electronically. For more information, go to [www.cra.gc.ca/gsthst-filing](http://www.cra.gc.ca/gsthst-filing).

### **Place of supply rules**

The place of supply rules have changed. For more information, see GST/HST Technical Information Bulletin B-103, *Harmonized Sales Tax – Place of supply rules for determining whether a supply is made in a province*, or go to [www.cra.gc.ca/placeofsupply](http://www.cra.gc.ca/placeofsupply).

# Table of contents

	Page
<b>Definitions</b> .....	5
<b>What is the GST/HST?</b> .....	6
Taxable supplies of goods and services .....	7
Zero-rated supplies.....	8
Exempt supplies of goods and services .....	8
General information about the GST/HST .....	8
<b>Freight transportation services</b> .....	8
Driving services.....	8
Freight forwarders' services .....	9
Pilot car services.....	9
Repositioning a conveyance .....	9
Shunting services .....	9
Stevedoring services.....	9
Reload centre services .....	9
Towing services.....	10
Property and services incidental to, or part of, freight transportation services .....	10
<b>How the GST/HST applies to freight transportation services</b> .....	10
Supplies of freight transportation services taxable at 5%, 12%, 13%, or 15% .....	10
Supplies of zero-rated freight transportation services.....	11
International freight services .....	11
Domestic freight services .....	11
Continuous inbound freight movement .....	11
Continuous outbound freight movement.....	12
Shipper's declaration .....	13
Interlining.....	13
Chargeback .....	14
Couriers .....	14
Tow-truck operators .....	15
Freight forwarders' services .....	15
<b>Other freight and miscellaneous charges</b> .....	15
Demurrage payments and penalties .....	15
Insurance.....	16
Loss or damage claim settlements .....	16
Mileage credits .....	16
Sufferance warehouse .....	16
<b>For more information</b> .....	17

## Definitions

**Carrier** – means a person who supplies freight transportation services, whether that person actually performs the services or not. A person only has to accept responsibility as the supplier of the freight transportation service to be considered the carrier.

A person who has a contract with a shipper to move the shipper's goods from one place to another is still considered to be a carrier of the goods, even if the work is subcontracted to another person who actually performs the entire freight transportation service.

For GST/HST purposes, a person does not need a carrier licence to be a carrier. For example, if independent owner-operators of highway tractors and courier vehicles provide freight transportation services, they are carriers whether or not they are required by law to be licensed as carriers.

**Consignee** – means the person to whom the property is to be delivered.

**Continuous freight movement** – means the transportation of goods by one or more carriers to a destination specified by the shipper of the goods, where all the freight transportation services are supplied as a result of instructions given by the shipper of the goods.

**Continuous outbound freight movement** – means the transportation of goods by one or more carriers from a place in Canada to a place outside Canada, or to another place in Canada from which the goods are to be exported. In either case, after the shipper transfers possession of the goods to a carrier, and before the goods are exported, the goods must not be further processed, transformed, or altered in Canada, except to the extent necessary to transport the goods. In the case of natural gas being transported by pipeline, certain limited processing of the natural gas is permitted.

**Destination** – of a continuous freight movement of goods means the place specified by the shipper (usually on the bill of lading) where possession of the goods is transferred to the person to whom the goods are consigned or addressed by the shipper.

**Freight transportation service** – means the service of transporting goods, and includes mail delivery and courier services. It also includes property or services that are incidental to, or part of, a freight transportation service and may include warehousing, packing, and loading services, whether or not a separate charge is made for them.

**Origin** – of a continuous freight movement means the place where the first carrier engaged in the movement takes possession of the goods being transported.

**Participating province** – means the province of British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario.

**Place outside Canada** – in respect of a freight transportation service, includes at a particular time a place in Canada if, at that time, the goods being transported have been imported but have not been released, and the goods are being transported in compliance with the *Customs Act* or any other Act of Parliament that prohibits, controls, or regulates the importation of goods.

**Property** – includes goods, real property, and intangible personal property such as trademarks, rights to use a patent, and digitized products downloaded from the Internet and paid for individually, but does not include money.

**Registrant** – means a person that is registered, or has to be registered, for the GST/HST.

**Shipper** – of goods means the person who transfers possession of the goods being shipped to a carrier at the origin of a continuous freight movement or a continuous outbound freight movement. For GST/HST purposes, a person cannot be both a shipper and a carrier for the same shipment; the person is considered a shipper only, even if the person also transports the goods.

## What is the GST/HST?

The goods and services tax (GST) is a tax that applies to most supplies of goods and services made in Canada. The GST also applies to supplies of real property (land and buildings) and intangible property.

The participating provinces harmonized their provincial sales tax with the GST to implement the harmonized sales tax (HST) in those provinces. Generally, the HST applies to the same base of goods and services as the GST. In some participating provinces, there are point-of-sale rebates equivalent to the provincial part of the HST on certain designated items. For more information, see GST/HST Info Sheets GI-060 to 065 at [www.cra.gc.ca/gsthsttech](http://www.cra.gc.ca/gsthsttech).

GST/HST registrants who make taxable supplies (other than zero-rated supplies) in the participating provinces collect tax at the applicable HST rate (see the chart on the next page). Registrants collect tax at the 5% GST rate on taxable supplies they make in the rest of Canada (other than zero-rated supplies). Special rules apply for determining the place of supply. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

As of July 1, 2010, Ontario harmonized its retail sales tax with the GST to implement the HST in Ontario at the rate of 13% (5% federal part and 8% provincial part).

As of July 1, 2010, British Columbia (BC) harmonized its provincial sales tax with the GST to implement the HST in BC at the rate of 12% (5% federal part and 7% provincial part).

Also, as of July 1, 2010, Nova Scotia increased its HST rate to 15% (5% federal part and 10% provincial part).

As a result of these recent changes, the HST rate varies depending on the province. The chart below shows the applicable rates beginning January 1, 2008.

<b>GST/HST Rates</b>		
	<b>Before July 1, 2010</b>	<b>On or after July 1, 2010</b>
Ontario	GST at 5%	HST at 13%
British Columbia	GST at 5%	HST at 12%
Nova Scotia	HST at 13%	HST at 15%
New Brunswick	HST at 13%	HST at 13%
Newfoundland and Labrador	HST at 13%	HST at 13%
Territories and other provinces in Canada	GST at 5%	GST at 5%

## **Taxable supplies of goods and services**

GST/HST registrants have to charge, collect, and account for the GST/HST on their taxable supplies of goods and services, and they can claim input tax credits (ITCs) to recover the GST/HST paid or payable on purchases made to provide them. Generally, domestic freight transportation services (that originate and terminate in Canada) and related supplies of goods and services are taxable.

Examples of supplies taxable at 5%, 12%, 13%, or 15% include:

- most transportation of goods within Canada;
- customs brokerage services;
- gasoline, propane, diesel and other fuels (a point-of-sale rebate of the 7% provincial part of the HST is proposed for qualifying motor fuels sold in British Columbia);
- vehicle repairs and maintenance;
- commercial rent;
- advertising; and
- most telecommunication services provided in Canada.

## Zero-rated supplies

Zero-rated supplies are supplies taxable at the rate of 0%. This means no GST/HST is charged on these supplies but GST/HST registrants can claim ITCs to recover the GST/HST paid or payable on purchases made to provide them. Generally, international freight transportation services and related supplies of goods and services are zero-rated.

For more information and examples of **zero-rated** supplies, see “How the GST/HST applies to freight transportation services” on page 10.

## Exempt supplies of goods and services

Supplies of certain goods and services are exempt. This means they are not subject to the GST/HST. GST/HST registrants do not charge the GST/HST on exempt supplies of goods and services and cannot claim ITCs to recover the GST/HST paid or payable on expenses related to making such supplies.

Examples of **exempt** supplies in the freight service industry include:

- insurance services provided directly by insurance companies;
- licences or permits provided by a government or municipality; and
- certain domestic ferry services.

## General information about the GST/HST

For information on GST/HST registration, and how to charge, collect, calculate, and account for the GST/HST, see Guide RC4022, *General Information for GST/HST Registrants*.

## Freight transportation services

**F**reight transportation service means the service of transporting goods. In certain circumstances, other services may also be considered freight transportation services. Before determining whether a freight transportation service is taxable at 0%, 5%, 12%, 13%, or 15%, you have to determine if the service you provide is a freight transportation service. You also have to determine if the property and services you provide are incidental to, or part of, a freight transportation service.

## Driving services

The service of a driver is usually not a freight transportation service. This is the case when, for example, a self-employed driver does not use his or her own truck and does not assume responsibility for the supply of the freight transportation service. The driver is then supplying a driving service.

## **Freight forwarders' services**

Freight forwarders usually act as agents on behalf of their clients. They mainly assist shippers with the preparation and booking of a freight transportation service.

A freight forwarder is not a carrier providing a freight transportation service when the freight forwarder acts as an agent for a shipper and does not assume responsibility for the transportation of the goods.

However, a freight forwarder is providing a freight transportation service if the freight forwarder is a carrier and assumes responsibility for the transportation of goods.

For more information, see "Freight forwarders' services" on page 15.

## **Pilot car services**

A pilot car service is a service of providing a marker vehicle for a carrier when the carrier moves a load that exceeds legislated dimensions for travel on roads and highways. The pilot car service is part of the freight transportation service when the pilot car service is provided by the carrier.

If an independent contractor or someone other than the carrier provides the pilot car service, the service is not part of a freight transportation service.

## **Repositioning a conveyance**

Carriers may charge empty mile charges for the repositioning of a conveyance. This service is incidental to, or part of, a freight transportation service when the charge relates to a specific freight movement. Documents, such as a probill or trip number on the driver's pay stub, have to be kept to show that the charge is incidental to, or part of, a freight transportation service.

## **Shunting services**

A service of transferring trailers from a client's yard to a loading dock (shunting) is a freight transportation service.

## **Stevedoring services**

Stevedoring (the loading and unloading of ships) is a freight transportation service and persons providing these services are carriers.

## **Reload centre services**

A reload centre is used as a cross-dock operation when goods are transported to the facility by rail or by truck. The goods are unloaded and, if not immediately reloaded for further transport, are stored for a short period of time, usually 30 days or less. If the goods are not processed or altered in any way while they are in the facility, the services supplied at reload centres are freight transportation services.

## Towing services

The service of towing a vehicle from the site of an accident or breakdown is a freight transportation service. Roadside services (for example, car boosting, winching, and unlocking doors) are not freight transportation services since these services do not involve the transportation of goods. If the tow truck operator provides car boosting or other services before towing a vehicle, the car boosting or other services may be incidental to, or part of, the freight transportation service.

## Property and services incidental to, or part of, freight transportation services

Freight transportation services may also include property or services that are incidental to, or part of, a freight transportation service. Some examples of property and services that may be incidental to, or part of, a freight transportation service include:

- storage and warehousing;
- loading and unloading;
- refrigeration; and
- packing.

Property and services incidental to, or part of, a freight transportation service have the same tax status as the supply of the freight transportation service.

## How the GST/HST applies to freight transportation services

A supply of a freight transportation service made in Canada can be taxable at 5%, 12%, 13%, or 15%, or it can be zero-rated. This section explains how to determine the tax status of such supply.

## Supplies of freight transportation services taxable at 5%, 12%, 13%, or 15%

Most domestic freight transportation services (services that originate and terminate in Canada) are subject to the HST for destinations within the participating provinces and to the GST for destinations in the rest of Canada. If you provide a freight transportation service that takes place partly outside Canada, but both the origin and destination are in Canada, it is considered a domestic service.

Examples include:

- coastal shipping; and
- shipments between two places in Canada routed through the United States.

## **Supplies of zero-rated freight transportation services**

### **International freight services**

International freight transportation services are zero-rated when the services involve:

- transportation of goods from a place in Canada to a place outside Canada when the freight charge is \$5 or more;
- transportation of goods from a place outside Canada to a place in Canada; and
- transportation of goods from a place outside Canada to another place outside Canada, even if the goods pass through Canada.

### **Domestic freight services**

Freight transportation services provided in Canada are generally subject to the GST/HST at 5%, 12%, 13%, or 15%. However, the following freight transportation services supplied in Canada are zero-rated:

- services that are part of a continuous inbound or outbound international freight movement; and
- services that are being supplied to another carrier under an interlining arrangement that are part of a continuous freight movement.

For more information, see “Continuous inbound freight movement” below, “Continuous outbound freight movement” on the next page and “Interlining” on page 13.

### **Continuous inbound freight movement**

The supply of a freight transportation service from one place in Canada to another place in Canada is zero-rated when the service is part of a continuous freight movement that originates outside Canada and has a destination in Canada. The carrier responsible for the domestic service must keep documents proving that the domestic service is part of a continuous inbound freight movement.

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## Example

A shipment arrives in Halifax, Nova Scotia, from London, England, on an ocean bill of lading. The shipper has specified on the original bill of lading that the goods are destined for Montréal, Quebec. Under a separate contract, a rail carrier is to deliver the goods to the consignee in Montréal. The freight transportation service by the rail carrier is zero-rated if the rail carrier has a copy of the original bill of lading. If the rail carrier cannot get a copy of the original bill of lading, the rail carrier should get certification from the ocean carrier or the ocean carrier's agent that the cargo originated outside Canada as specified on the shipper's bill of lading.

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## Continuous outbound freight movement

The freight transportation services provided by a carrier for the domestic part of a continuous outbound freight movement are zero-rated if the following conditions are met:

- the shipper provides the carrier with a written declaration stating that the goods are being shipped for export and the domestic freight transportation service the carrier will supply is part of a continuous outbound freight movement of the goods;
- the goods are exported;
- the domestic freight transportation service is part of a continuous outbound freight movement of the goods; and
- the charge for the domestic freight transportation service is \$5 or more.

The domestic freight transportation services are zero-rated only if they are part of a continuous outbound freight movement. One of the requirements for a freight movement to be a continuous outbound freight movement is that the goods (other than natural gas being transported by pipeline) cannot be processed, transformed, or altered in Canada after the shipper transfers possession of the goods to a carrier and before they are exported, except to the extent necessary to transport the goods. This might include, for example, packing or refrigeration to make sure that the goods arrive at their destination in good condition. In the case of natural gas being transported by pipeline, certain limited processing of the gas is permitted.

Domestic freight transportation services used to move raw materials to a processing plant (such as grain moved to a dockside elevator to be cleaned, dried, and graded before being exported) are subject to the GST/HST at the rate of 5%, 12%, 13%, or 15%, unless interlining applies. For more information, see "Interlining" on the next page.

## Shipper's declaration

The shipper's declaration should state that the goods are being shipped for export and the carrier's freight transportation services are part of a continuous outbound freight movement of the goods. The declaration could be on the bill of lading given to the original carrier, or on a separate document given to the carrier. See below for an example of a shipper's declaration.

### Example – Shipper's declaration

Declaration by the shipper under paragraph 7(a) of Part VII of Schedule VI to the *Excise Tax Act*:

The property is being shipped for export and the freight transportation service to be supplied by the carrier is part of a continuous outbound freight movement in respect of the property\*.

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Name of the shipper or authorized representative

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Signature of the shipper or authorized representative

\*Within the meaning of subsection 1(1) of Part VII of Schedule VI to the *Excise Tax Act*.

If the declaration is not made, the carrier's services are taxable at 5%, 12%, 13%, or 15% and the carrier has to collect the GST/HST on the freight transportation services provided in Canada, unless interlining applies (see "Interlining" below).

A carrier's services are also taxable at 5%, 12%, 13%, or 15% if a shipper provides a declaration to the carrier but the goods are not exported. In this case, the carrier is not required to collect the GST/HST on its services if the carrier did not know or could not reasonably have known that the goods were being delivered to a destination in Canada. When the shipper provides a false declaration, the shipper has to account for the tax on the carrier's services.

## Interlining

Several carriers may take part in the supply of a freight transportation service during the course of a continuous freight movement from the shipper to the consignee, but only one carrier invoices the customer. This process is called **interlining**.

Only the **invoicing carrier** who settles the freight bill directly with the customer (either the shipper in the case of a prepaid move, or the consignee in the case of a collect haul), is responsible for charging and collecting any applicable GST/HST. Supplies of freight transportation services between interlining carriers are zero-rated. This is the case even if the invoicing carrier is acting as an agent for the other carriers for collecting the GST/HST.

When a person whose business includes the supply of freight transportation services is shipping his or her own goods and transfers possession of those goods to a carrier, that person is the shipper of the goods and not a carrier. In this case, the interlining rules do not apply.

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### **Example**

Carrier A contracts with Carrier B to have Carrier B transport a load of pallets owned by Carrier A. Because Carrier A is shipping its own goods, Carrier A is the shipper. Therefore, Carrier B's charge for the freight transportation service does not qualify as interlining. If it is a domestic freight transportation service, Carrier B's service is taxable at 5%, 12%, 13%, or 15%, and Carrier B must collect the GST/HST.

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If an owner-operator provides a freight transportation service on behalf of a carrier and that carrier remains responsible for invoicing the customer, the services provided by the owner-operator are zero-rated since the owner-operator is an interlining carrier and is not the invoicing carrier.

### **Chargeback**

Interlining may also involve transactions, other than freight transportation services, between the first carrier and the subsequent carrier (a **chargeback**). A chargeback for supplies used in the transportation of freight from one freight carrier to another freight carrier (such as a truck owner-operator), is not a supply of a freight transportation service. A chargeback is usually for property and services (such as fuel, truck repairs, maintenance or permits) used to provide freight transportation services but are not freight transportation services. A chargeback is usually subject to the GST/HST.

### **Couriers**

The interlining rules also apply to courier services. For example, when a freight company contracts with a courier to pick up or deliver goods to the freight company, the courier bills the freight company for the service and, in turn, the freight company bills either the shipper or the consignee. The courier does not charge the GST/HST on its service because it is an interlining carrier and it is not the invoicing carrier.

When a courier company contracts with a person to deliver goods, the courier company issues an invoice to its customer and is responsible for charging and collecting the GST/HST. Persons who are self-employed and under contract with the courier company to make deliveries and who do not invoice the customer directly are interlining carriers and the services they provide to the courier company are zero-rated.

### **Tow-truck operators**

The interlining rules also apply to the service of towing a vehicle from the site of an accident or breakdown. When self-employed contractors (operators) are under contract with a tow-truck company, the services provided by the operators to the tow-truck company are zero-rated and the tow-truck company (as the invoicing carrier) is responsible for charging and collecting the GST/HST from the customers.

### **Freight forwarders' services**

Freight forwarders usually act as agents on behalf of their clients. However, they may also be carriers and assume liability for the transportation of goods. If this is the case, they are subject to the same rules as the carriers who perform the actual transportation service.

If a freight forwarder acts as an agent for a Canadian shipper by arranging for the transportation of goods, the freight forwarder has to charge the GST/HST on its commission, whether the destination of the goods is domestic or international.

Services provided by a freight forwarder are zero-rated when:

- the freight forwarder is acting as an agent for a non-resident person who is not registered for the GST/HST when the service is provided; and
- the service relates to a zero-rated freight transportation service, other than interlining.

## **Other freight and miscellaneous charges**

### **Demurrage payments and penalties**

Amounts that a shipper pays a carrier for the detention of a ship, freight car, or other cargo conveyance during loading or unloading beyond the scheduled time of departure are not subject to the GST/HST.

## Insurance

If a carrier acts as an agent for an insurance company to arrange insurance coverage on the client's property, the carrier does not collect the GST/HST on premiums paid to the insurance company. Carriers often provide their clients with some protection against losses or damages. They can self-insure their client's property by including a risk premium in their charge or by charging a separate amount to their client for risk protection. In these cases, they are self-insuring against claims for losses or damages. The charge to their client for this protection takes the same tax status as the freight charge for GST/HST purposes because it is incidental to, or part of, the freight transportation service.

## Loss or damage claim settlements

If freight is lost or damaged in transit, the carrier may be required under the terms of the agreement to replace the goods or otherwise compensate the customer. The claims that carriers pay to claimants are usually not subject to the GST/HST.

Loss or damage claim settlements are different from a reduction in freight charges. A reduction in freight charges is an adjustment to the original invoice. For more information, see Guide RC4022, *General Information for GST/HST Registrants*.

## Mileage credits

A rail carrier pays the owners of railway cars a fee when shippers use cars that the rail carrier does not own. This fee is referred to as a mileage credit and is subject to the GST/HST.

When a railway carrier passes this cost on to the shipper, the invoice to the shipper should reflect the GST/HST on both the gross rental charge and on the mileage credit.

## Sufferance warehouse

The Canada Border Services Agency licenses sufferance warehouses for Canada Customs inspections and clearances. These warehouses are referred to as "type B" warehouses for purposes of the *Customs Act*.

Sufferance warehouse services (including the handling and storage services a sufferance warehouse operator provides for imported goods) are zero-rated when the purpose of the service is to enable the examination of these goods before release.

The zero-rating does not apply to office rents and bay rental fees charged to tenants and fees for preparing entry documents (other than re-manifesting fees incidental to the handling and storage of goods).

## For more information

Contact us if, after reading this booklet, you would like to get forms or publications, or you need more help.

To get forms or publications, go to [www.cra.gc.ca/gsthstpub](http://www.cra.gc.ca/gsthstpub) or call 1-800-959-2221.

For more information, go to [www.cra.gc.ca/gsthst](http://www.cra.gc.ca/gsthst) or call 1-800-959-5525.

### Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

### Direct deposit



Direct deposit is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates. If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can send us a completed Form

GST469, *Direct Deposit Request*. To get Form GST469, go to [www.cra.gc.ca/dd-bus](http://www.cra.gc.ca/dd-bus) or call 1-800-959-2221.

### GST/HST rulings and interpretations

You can request a ruling or interpretation on how the GST/HST applies to a specific transaction for your operations. This service is provided free of charge. For more information, see GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, available at [www.cra.gc.ca/gsthstrulings](http://www.cra.gc.ca/gsthstrulings) or call 1-800-959-8287.

### My Business Account

Access your business accounts online through My Business Account. With the wide range of services offered, you can:

- view your account balances and transactions;
- transfer payments;
- get additional remittance vouchers;
- calculate a future balance;
- calculate your instalment payments;
- make online requests for financial transactions;

- authorize your employees and representatives to have immediate online access;
- file a GST/HST return electronically;
- view the status of a return;
- view certain correspondence (for example, notices and letters); and
- view your banking information.

To use My Business Account, you need a user ID and password. To register for these secure online services or to check for new services, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

## My Payment

My Payment is a payment option that allows individuals and businesses to make payments online, using the Canada Revenue Agency's Web site, from an account at a participating Canadian financial institution. For more information on this self-service option, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).

## Our service complaint process

If you are not satisfied with the **service** you have received, contact the Canada Revenue Agency (CRA) employee you have been dealing with (or call the phone number you have been given). If you still disagree with the way your concerns are being addressed, ask to discuss your matter with the employee's supervisor.

If the matter is still not resolved, you have the right to file a service complaint by completing Form RC193, *Service-Related Complaint*. If you are still not satisfied with the way the CRA has handled your complaint, you can contact the Taxpayers' Ombudsman.

For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA-Service Complaints*.

## Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate  
Canada Revenue Agency  
750 Heron Road  
Ottawa ON K1A 0L5