



Application by a Public Service Body to Have Branches or Divisions Designated As Eligible Small Supplier Divisions

Use this form to request that branches or divisions of your public service body be designated as "small supplier divisions" for purposes of the GST/HST. As a small supplier division, the branch or division will be treated as if it were a separate person that is a small supplier. Your organization will not collect GST/HST on taxable supplies made through the small supplier division, and it will not be entitled to claim input tax credits for purchases made in relation to the small supplier division.

This form is to be completed by an authorized representative of the public service body's head office and must be sent to the tax services office that serves the public service body's head office. For more information, see the back of this form.

Part A – Identification – To be completed by the head office

Complete legal name		Business number			
Trading name (if different from legal name)					
Mailing address					
City			Province or territory		Postal code
Major activity					
Contact person		Title		Telephone number	
				Extension	

Part B – Eligibility

Type of public service body

<input type="checkbox"/> Charity	<input type="checkbox"/> Non-profit organization	<input type="checkbox"/> School authority	<input type="checkbox"/> Municipality
<input type="checkbox"/> University	<input type="checkbox"/> Public college	<input type="checkbox"/> Hospital authority	

1. Can each branch or division specified in this application be separately identified by its location or the nature of its activities? Yes No
2. Are the revenues from taxable supplies made through each specified branch or division \$50,000 or less in the previous four consecutive calendar quarters and also in the current calendar quarter? Yes No
3. Are separate records, books of account, and accounting systems maintained for each specified branch or division? Yes No
4. Has the public service body revoked an earlier designation of the branch or division within the 365-day period ending on the effective date of this application? Yes No

If you answered **yes** to questions 1, 2, and 3, and **no** to question 4, you can apply to have the branch(es) or division(s) listed on this form designated as eligible divisions and treated as small supplier divisions.

Part C – Application – I apply to have the following branch or division designated as a small supplier division

Branch/division name		Effective date	Year	Month	Day
Branch/division mailing address					
Branch/division business address (if different from mailing address)					
Branch/division contact person		Title	Telephone number	Extension	Language preference <input type="checkbox"/> English <input type="checkbox"/> French
Branch/division major activity					

If necessary, use the back of this form to list information about additional branches or divisions that you want to have designated as small supplier divisions.

Part D – Certification

I, _____, certify that the information given on this form and in any attached document is, to the best of my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the registrant or the public service body specified on this form.

(print name)

Signature of authorized person		Title	Year	Month	Day
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Personal information is collected under the *Excise Tax Act* to administer tax, rebates, and elections. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html, Personal Information Bank CRA PPU 241.

Part C – Application – I apply to have the following branch or division designated as a small supplier division					
Branch/division name		Effective date	Year	Month	Day
Branch/division mailing address					
Branch/division business address (if different from mailing address)					
Branch/division contact person	Title	Telephone number	Extension	Language preference	<input type="checkbox"/> English <input type="checkbox"/> French
Branch/division major activity					
Part C – Application – I apply to have the following branch or division designated as a small supplier division					
Branch/division name		Effective date	Year	Month	Day
Branch/division mailing address					
Branch/division business address (if different from mailing address)					
Branch/division contact person	Title	Telephone number	Extension	Language preference	<input type="checkbox"/> English <input type="checkbox"/> French
Branch/division major activity					
If necessary, use a separate sheet of paper to list information about additional branches or divisions that you want to have designated as small supplier divisions.					

Information about this application

General information

If your public service body (PSB) meets certain criteria, it can apply to have any qualifying branch or division designated as a small supplier division. You do not have to collect or remit tax on supplies made through that branch or division, and you cannot claim input tax credits for purchases made for that branch or division. The branch or division will remain a small supplier division if the revenues from taxable supplies made through it do not exceed \$50,000 over the previous four consecutive calendar quarters or in the current calendar quarter.

Send your completed form to your tax services office (TSO). If your request is approved, we will send you a written confirmation of the designation with its effective date. You can find the address of the TSO at cra.gc.ca/tso.

A branch or division will qualify as a small supplier division if all the following conditions are met:

- you are a PSB (i.e., a non-profit organization, a charity, a municipality, a school authority, a hospital authority, a public college, or a university);
- the world revenues from taxable supplies made through each branch or division included in this form are \$50,000 or less in the previous four consecutive calendar quarters and in the any particular single calendar quarter;
- you can separately identify the branch or division by either its location or the nature of its activities;
- separate records, books of account, and accounting systems are kept for each branch or division; and
- you have not revoked an earlier designation of the branch or division within the previous 365-day period.

Revocation

If a branch or division changes so that the answers to questions 1 and/or 3 in Part B – Eligibility can no longer be answered **Yes**, the designation of the branch or division as a small supplier division may be revoked. In this case a notice will be sent notifying the PSB of the revocation and specifying its effective date.

If a branch or division's taxable sales and revenues exceed \$50,000 over the previous four consecutive calendar quarters or in the current calendar quarter the branch or division immediately ceases to qualify for designated as a small supplier division. You will have to start collecting GST/HST on all taxable supplies made through the branches or divisions that are not designated as small supplier divisions and you will have to register your PSB for GST/HST if it is not already registered.

The PSB can also request in writing that we revoke such a designation. The request must be sent to your TSO before the date the revocation takes effect. We will then send you a written confirmation of the revocation, including its effective date. You can find the address of the TSO at cra.gc.ca/tso.

What if you need help?

For more information, go to cra.gc.ca/gsthst and search "GST/HST and special sectors", or call **1-800-959-5525**.