



# Provincial Schedule – GST/HST Public Service Bodies' Rebate

Complete this schedule to claim a rebate for the provincial part of the HST for each activity that you perform. If you engage in various public service body activities, you may qualify for rebates at different percentages based on the extent to which you use eligible property or services in each activity. If your organization is resident in more than one province, at least one of which is a participating province, you have to calculate the public service bodies' rebate for the provincial part of the HST based on the extent you intended to consume, use, or supply property or services in the course of your activities in each province in which you are resident. No provincial rebate is available for property and services on which you were only charged the GST. To determine the amount to enter on the appropriate line(s), see Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

**Note**

The HST applies in Ontario only **after** June 2010, in British Columbia only **after** June 2010 and **before** April 2013, and in Prince Edward Island only **after** March 2013.

If you are electronically filing your rebate application, complete the applicable schedules electronically. Otherwise, attach this schedule to your Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-Government Refund*.

**Claimant Information**

Business number 	Name	Operating/trade name (if different from name)
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**ONTARIO**

Line number	Activity type	Rebate factor	Ontario
300-ON	Municipality	78%	
301-ON	University (or affiliated college or research body) established and operated on a non-profit basis	78%	+
302-ON	School authority established and operated on a non-profit basis	93%	+
303-ON	Public college established and operated on a non-profit basis	78%	+
304-ON	Hospital authority (only on activities related to operating a public hospital)	87%	+
305-ON	Charity or public institution on non-selected public service body activities (see definition on page 3)	82%	+
306-ON	Qualifying non-profit organization (see <b>Note 1</b> on page 3) on non-selected public service body activities (see definition on page 3)	82%	+
308-ON	Goods and services exported by a charity or public institution	100%	+
310-ON	Hospital authority (for eligible activities other than the operation of a public hospital) – see <b>Note 2</b> on page 3	87%	+
311-ON	Facility operator (on eligible activities) – see <b>Note 2</b> on page 3	87%	+
312-ON	External supplier (on eligible activities) – see <b>Note 2</b> on page 3	87%	+
		<b>Total</b>	<b>1</b> =

**BRITISH COLUMBIA**

Line number	Activity type	Rebate factor	British Columbia
300-BC	Municipality	75%	
301-BC	University (or affiliated college or research body) established and operated on a non-profit basis	75%	+
302-BC	School authority established and operated on a non-profit basis	87%	+
303-BC	Public college established and operated on a non-profit basis	75%	+
304-BC	Hospital authority (only on activities related to operating a public hospital)	58%	+
305-BC	Charity or public institution on non-selected public service body activities (see definition on page 3)	57%	+
306-BC	Qualifying non-profit organization (see <b>Note 1</b> on page 3) on non-selected public service body activities (see the definition on page 3)	57%	+
308-BC	Goods and services exported by a charity or public institution	100%	+
310-BC	Hospital authority (for eligible activities other than the operation of a public hospital) – see <b>Note 2</b> on page 3	58%	+
311-BC	Facility operator (on eligible activities) – see <b>Note 2</b> on page 3	58%	+
312-BC	External supplier (on eligible activities) – see <b>Note 2</b> on page 3	58%	+
		<b>Total</b>	<b>2</b> =

## NOVA SCOTIA

Line number	Activity type	Rebate factor	Nova Scotia	
300-NS	Municipality	57.14%		
301-NS	University (or affiliated college or research body) established and operated on a non-profit basis	67%	+	
302-NS	School authority established and operated on a non-profit basis	68%	+	
303-NS	Public college established and operated on a non-profit basis	67%	+	
304-NS	Hospital authority (only on activities of operating a public hospital)	83%	+	
305-NS	Charity or public institution on non-selected public service body activities (see definition on page 3); a charity that is a facility operator or an external supplier; and a hospital authority that is a public institution on activities other than the operation of a public hospital.	50%	+	
306-NS	Qualifying non-profit organization (see Note 1 page 3) on non-selected public service body activities (see definition on page 3); a qualifying non-profit organization that is a facility operator or an external supplier; and hospital authority that is a qualifying non-profit organization on activities other than the operation of a public hospital.	50%	+	
308-NS	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>3</b>	<b>=</b>

## NEW BRUNSWICK

Line number	Activity type	Rebate factor	New Brunswick	
300-NB	Municipality	57.14%		
305-NB	Charity that is not a selected public service body and a charity that is a facility operator or an external supplier	50%	+	
306-NB	Qualifying non-profit organization (see Note 1 on page 3) that is not a selected public service body and a qualifying non-profit organization that is a facility operator or an external supplier	50%	+	
308-NB	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>4</b>	<b>=</b>

## NEWFOUNDLAND AND LABRADOR

Line number	Activity type	Rebate factor	Newfoundland and Labrador	
300-NL	Municipality (use the calculation below)			
305-NL	Charity or public institution on non-selected public service body activities (see the definition on page 3)	50%	+	
306-NL	Qualifying non-profit organization (see Note 1 on page 3) on non-selected public service body activities (see the definition on page 3)	50%	+	
307-NL	Printed books (do not include in other activity types)	100%	+	
308-NL	Goods and services exported by a charity or public institution	100%	+	
		<b>Total</b>	<b>5</b>	<b>=</b>

## Line 300-NL calculation (see Note 3 on page 3)

<b>A</b>	Use the rebate factor of 25% for any tax that became payable in 2016.		
<b>B</b>	Use the rebate factor of 57.14% for any tax that became payable after December 31, 2016.	+	
<b>C</b>	Enter the result on line 300-NL.	=	

## PRINCE EDWARD ISLAND

Line number	Activity type	Rebate factor	Prince Edward Island
305-PE	Charity or public institution on non-selected public service body activities (see the definition below)	35%	
306-PE	Qualifying non-profit organization (see <a href="#">Note 1</a> below) on non-selected public service body activities (see the definition below)	35%	+
308-PE	Goods and services exported by a charity or public institution	100%	+
<b>Total</b>			<b>6</b>
<b>Total provincial amount claimed</b> (add lines 1 to 6) Enter this amount on line B of your Form GST66.			=

**Notes**

- If you are a qualifying non-profit organization, you must complete and file Form GST523-1, *Non-Profit Organizations – Government Funding*, each year. Do not send us your annual reports or financial statements.
- "**Eligible activities**" – for the purposes of the public service bodies' rebate refers to the making of facility supplies, ancillary supplies, or home medical supplies, or operating a qualifying facility for use in making facility supplies.
- If you are a municipality resident in Newfoundland and Labrador, complete the Line 300-NL calculation as follows:
  - use Box A if your claim period ends before January 1, 2017;
  - use Box A and Box B if your claim period includes January 1, 2017 (for example, April 1, 2016 – March 31, 2017); and
  - use Box B if your claim period begins after December 31, 2016.

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](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 241.

**General Information****Definition**

**Non-selected public service body activities** – are activities other than:

- those activities for which a person was designated as a municipality; or
- activities carried out in the course of:
  - fulfilling responsibilities as a local authority;
  - operating a public hospital, an elementary or secondary school, a post-secondary college or technical institute, a recognized degree-granting institution or a college affiliated with or a research body of such a degree-granting institution; or
  - making facility supplies, ancillary supplies, or home medical supplies or operating a qualifying facility for use in making facility supplies.

**What if you need help?**

For information on completing this schedule, see Guide RC4034, *GST/HST Public Service Bodies' Rebate*, go to [cra.gc.ca/gsthst](http://cra.gc.ca/gsthst), or call 1-800-959-5525.