

Part E – Details of claim

Enter on the appropriate line of the table below the amount of rebate that you are claiming 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 goods or services in each activity. For more information, see "Special rules for claimants with multiple activity types" in Guide RC4034, *GST/HST Public Service Bodies' Rebate*.

Claiming a health care rebate on lines 310 to 312

Effective January 1, 2005, a rebate of 83% of GST and the federal part of HST is available for expenses incurred by eligible charities, public institutions, and qualifying non-profit organizations to the extent that they are also a facility operator or an external supplier. Hospital authorities are eligible for the rebate if their expenses are incurred in activities engaged in the course of operating a qualifying facility where facility supplies are made or to make facility supplies, ancillary supplies, or home medical supplies. For more information, visit our Web site at www.cra.gc.ca/gsthst and select "Rebates" and "Public service bodies' rebates."

Municipality claims on line 300 for the "Federal" column

Use the rebate factor of **57.14%** for any amount of tax that became payable before February 1, 2004, and enter the result in box A below. Use the rebate factor of **100%** for any amount of GST and of the federal part of HST that became payable after January 31, 2004, and enter the result in box B. Add amounts A and B. Enter the result in box C and in the Federal column at line 300. Municipalities in New Brunswick and Nova Scotia may use the rebate factor of **57.14%** for the provincial part of HST and enter this amount in the provincial column on line 300. For more information, see Guide RC4034.

$$A \quad \boxed{} + B \quad \boxed{} = C \quad \boxed{}$$

Line number	Activity type	Rebate factor	Federal	New Brunswick	Newfoundland and Labrador	Nova Scotia
300	Municipality (see instructions above)	100%				
		57.14%				
301	University (or affiliated college or research body)	67%				
302	School authority	68%				
303	Public college	67%				
304	Hospital authority (only for activities of operating a public hospital)	83%				
305	Charity or Public institution	50%				
306	Qualifying non-profit organization – see Note 1	50%				
307	Books (do not include in other activity types)	100%				
308	Goods and services exported by a registered charity or public institution	100%				
309	Self-government refund	100%				
310	Hospital (for eligible activities other than the operation of a public hospital) – see Note 2	83%				
311	Facility operator (for eligible activities) – see Note 2	83%				
312	External supplier (for eligible activities) – see Note 2	83%				

Add the amounts from all boxes. Enter your total claim on line 409.

Total amount claimed	409	
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Notes

1. 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.
2. For more information, visit our Web site at www.cra.gc.ca/gsthst and select "Rebates" and "Public service bodies' rebates."