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Recapture of input tax credits (RITCs) filing requirements and elections

From July 1, 2010 until June 30, 2018, businesses whose taxable supplies are more than \$10 million annually (including taxable supplies by associated persons) as well as certain financial institutions are required to repay or “recapture” all or some of the Ontario and British Columbia share of any available input tax credits (ITCs) for certain specified property or services (i.e., qualifying motor vehicles, including certain vehicle parts and services, and in Ontario, motive fuel other than diesel fuel for use in motor vehicles, specified energy; specified telecommunication services, specified meals and entertainment that are subject to an ITC repayment requirement of 50% under the general GST/HST rules).

The CRA has found that some large businesses are not reporting recaptured ITCs or are making errors concerning RITCs on their GST/HST NETFILE return. Common errors include:

- netting RITCs against other amounts on the GST/HST return instead of identifying them separately on Line 1401 of Schedule B, Calculation of Input Tax Credits;
- indicating "yes" to Schedule B and then filling Line 1401 with \$0.01 or \$1.00 instead of indicating the total amount of RITCs for the particular reporting period; and
- registrants who meet the RITC threshold, are indicating "no" to Schedule B and therefore nothing can be filled in on Line 1401.

Failing to report RITCs as and when required could result in tax liabilities and/or penalties.

Filing requirements

GST/HST registrants who are subject to the RITC requirements (large businesses) must file their returns using GST/HST NETFILE.

My Business Account: To view your account balance and transactions; request additional remittance vouchers; file your return and view its status; calculate your instalment payments; view notices, letters and statements; view address and banking information; authorize or manage representatives; transfer payments and immediately view an updated balance; go to www.cra.gc.ca/mybusinessaccount.

GST/HST NETFILE: Faster processing and refunds, immediate confirmation of receipt, and no postal costs. Visit www.cra.gc.ca/gsthst-netfile.

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If you are reporting RITCs:

- You are required to identify RITCs separately on Schedule B of your GST/HST NETFILE return. If you do not correctly report your RITCs, penalties may apply even if you report the correct net tax amount.

Other key factors to keep in mind include:

- RITCs must generally be reported in the same reporting period in which the ITCs on the specified property first become available regardless of whether the business decides to include the ITC on a later return.
- GST/HST registrants subject to the RITC requirement cannot forego reporting these RITCs when calculating their net tax.
- RITCs must be separately identified in Schedule B of the GST/HST NETFILE return and cannot be netted out against other amounts on the return.

If you are not reporting RITCs:

- If you mistakenly indicate on the main GST/HST NETFILE screen that you have RITCs to report for a given reporting period, you will automatically be presented with Schedule B to complete. However, Schedule B must include an amount other than zero (\$0.00). Therefore, if you have incorrectly identified that you are subject to RITCs for this reporting period, do not complete it. Simply exit the Schedule B by using the “Back” button on your browser, answer the questions on the main GST/HST NETFILE screen again, and continue completing your return.

If you need to amend a previously filed return:

- It is your responsibility to make sure that your return is accurate and filed on time. If you do not correctly report RITCs in a reporting period, you are required to correct errors by sending a letter to your designated tax centre, requesting that your GST/HST return for that period be adjusted to report the correct amount of RITCs. The tax centre will process the adjustment to the applicable reporting period.

Elections

Some optional methods of reporting recaptured ITCs are available. Registrants must file applicable election forms with CRA in order to use these optional methods.

A large business producing goods for sale (and carrying on such production activities primarily in Ontario or at least 10% in British Columbia) generally can elect to use a production proxy to determine what portion of the specified energy that it acquires for use in these provinces is considered to be used directly in the production of goods for sale (and not subject to the RITCs requirement). The election will have to be filed by the due date of the GST/HST return for the first reporting period in a particular recapture period and will generally apply for that entire recapture period. The election will remain in effect until revoked, and can only be revoked if used for a minimum of one recapture period. To make this election, use Form RC4530, *Election or Revocation of an Election to use a Production Proxy to Report the Recapture of Input Tax Credits*.

The Estimation and Reconciliation Method can be used to account for RITCs. To use this method, a large business must file Form RC4531, *Election or Revocation of an Election to Use the Estimation and Reconciliation Method to Report the Recapture of Input Tax Credits*.

A large business may file the election with the CRA in the following circumstances:

- If a GST/HST registrant exceeds the RITC threshold amount at the end of its fiscal year and becomes a large business on the first day of the next recapture period, (July 1), the election is effective on the first day

of that recapture period and is to be filed on or before the due date of the GST/HST return for the reporting period that includes that month of July.

- If a GST/HST registrant that is a large business has been recapturing ITCs using the Actual Method and chooses to use the Estimation/Reconciliation Method, the election is effective the first day of the fourth month following the large business's fiscal year end. The election is to be filed on or before the due date of the GST/HST return for the reporting period that includes that day.

A GST/HST registrant cannot elect to use the Estimation and Reconciliation Method in a fiscal year, if that fiscal year is the registrant's first fiscal year.

Under the Estimation and Reconciliation Method, a large business will:

- estimate the amount of ITCs that will be required to be recaptured during a fiscal year;
- based on this estimate, report equal instalment payments of recaptured ITCs in each reporting period during a one-year period; and
- at the end of the fiscal year, determine the actual amount of ITCs that should have been recaptured during that year and reconcile any differences between this actual amount of ITCs that should have been recaptured and the amount of recaptured ITCs that were reported during the fiscal year.

Further information

For further information on RITCs see GST/HST Technical Information Bulletin B-104, *Harmonized Sales Tax - Temporary Recapture of Input Tax Credits in Ontario and British Columbia* and GST/HST Notice 249, *Questions and Answers on the New Reporting Requirements for GST/HST Registrants*. As well, the CRA Web site has dedicated Web pages referencing this requirement. Go to "Temporary recapture of input tax credits (RITCs) requirement - Ontario and British Columbia" found at www.cra-arc.gc.ca/ritc, and Accounting for recaptured input tax credits (RITCs).

More information on the temporary RITC as it applies to selected listed financial institutions is in the Department of Finance Backgrounder, *Financial Institution Rules for the Harmonized Sales Tax (HST)*, published with the May 19, 2010 Finance News Release, *Proposed Changes to the Application of the Harmonized Sales Tax to Financial Institutions - May 2010* as well as the Department of Finance Backgrounder, *Harmonized Sales Tax Rules for Financial Institutions, Interment Rights and Streamlined Accounting Methods*, published with the June 30, 2010 Finance News Release, *Proposed Changes to Certain Harmonized Sales Tax Rules in Respect of Financial Institutions, Interment Rights and Streamlined Accounting Methods* available at www.fin.gc.ca.

Reminder – relief of the GST/HST on goods sold to Indians

Relief of the GST/HST is provided to Indian individuals under the *Indian Act*, as explained in GST/HST Technical Information Bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians*.

Goods sold by a vendor to an Indian individual are relieved of the GST and the full HST if the goods are sold on a reserve or are delivered to a reserve by the vendor or the vendor's agent. The purchaser is required to present proof of registration under the *Indian Act* (usually the Certificate of Indian Status, commonly known as an Indian Status Card) to the vendor in order to purchase the goods relieved of the GST/HST. The vendor is required to note on the invoice or other sales document that is retained by the vendor the registry number or band name and family number, a description of the qualifying property or service, and the date on which the credit was given.

For purchases in Ontario

Where the goods are purchased off a reserve and are not delivered to a reserve, relief of the GST/HST does not apply. However, in Ontario the Indian individual purchaser may be eligible for relief of the provincial part of the HST at the point of sale. The Ministry of Revenue of Ontario has announced that beginning September 1, 2010, GST/HST registrant suppliers in Ontario are allowed to credit status Indian purchasers (Indians, Indian bands and councils of an Indian band) at the time of sale with an amount equal to the 8% provincial part of the HST for qualifying off-reserve supplies of property or services. For further information on when the point-of-sale relief applies, see Ontario Guide 80, *Ontario First Nations Point-of-Sale Exemptions* which is published under Ontario Harmonized Sales Tax Information Notice 7, *Ontario First Nations Point-of-Sale Exemptions* at www.rev.gov.on.ca under the heading "Forms and Publications".

The CRA processes GST/HST registrant suppliers' claims for a credit in respect of amounts that they have credited to status Indian purchasers at the point of sale. For information on how a GST/HST registrant supplier would report the HST on qualifying off-reserve supplies of property or services for reporting periods ending on or after September 1, 2010, and how the amount credited at the point of sale should be shown on invoices, please see GST/HST Info Sheet GI-106, *Ontario First Nations Point-of-Sale Relief - Reporting Requirements for GST/HST Registrant Suppliers*.

Exemptions under the GST/HST for training provided to individuals with a disorder or disability such as autism

Many supplies of training for children and adults with a disorder or disability such as autism are exempt of the GST/HST. The exemption applies to training that is specially designed to assist an individual cope with the effects of a disorder or disability or to alleviate or eliminate those effects. In order for such specially designed training to be exempt, it must be provided to an individual with a disorder or disability, or to another individual who provides personal care or supervision to that individual otherwise than in a professional capacity, such as a parent or guardian and

- a medical practitioner, practitioner such as a psychologist or speech-language pathologist, nurse or social worker in the course of a professional-client relationship with the individual with the disorder or disability certifies in writing that the training is an appropriate means to assist that individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects;
- the training is provided by the federal or provincial government; or
- the person providing the training, or the person acquiring the training receives full or partial funding from the federal or provincial government or from an organization administering a government program targeted at assisting individuals with the disorder or disability.

Finally, in order to be exempt, this training must not be similar to training ordinarily provided to individuals (or to their parents or guardians) who do not have the disorder or disability, such as general fitness or nutritional training.

Example

A family receives funding from a province to assist them in acquiring services of an Intensive Behavioural Intervention program for their child with autism. The supply of the services by the provider is exempt of the GST/HST.

In addition to the above training, training provided to individuals with a disorder or disability such as autism will be exempt of the GST/HST if it is provided by:

- registered charities;

-
- medical practitioners;
 - registered nurses within a nurse-patient relationship;
 - practitioners, such as psychologists or speech-language pathologists; or
 - social workers within a professional-client relationship.

For more information on how the GST/HST applies to specially designed training for individuals with a disorder or disability, such as autism, please contact GST/HST Rulings at 1-800-959-8287.

Letter of good standing for claiming the Ontario and British Columbia provincial transitional new housing rebates

Builders of newly constructed or substantially renovated housing in Ontario and British Columbia (B.C.) may be entitled to claim a provincial transitional new housing rebate to recover the estimated Ontario retail sales tax or the estimated B.C. provincial sales tax embedded in the cost of housing that was completed in full or in part before July 2010.

The CRA would like to remind builders that they have to attach a letter of good standing to their rebate application when they submit this application for the first time.

The CRA has noted that many builders have not attached a letter of good standing to their rebate application. The CRA will not process a provincial transitional new housing rebate application and will return it to the builder if:

- a letter of good standing is not attached to the application form that a builder submits for the first time,
- the letter of good standing attached to the rebate form is not valid, or
- the letter of good standing on file with the CRA is no longer valid.

This letter is issued to builders by the governments of Ontario and B.C. and it remains valid for one year, unless the letter is revoked by the province. Ontario and B.C. determine the circumstances under which a letter of good standing is issued.

For more information please see Notice258, *Reminder – Letter of Good Standing for Claiming the Ontario and British Columbia Provincial Transitional New Housing Rebates*. For more information on the conditions for claiming a provincial transitional new housing rebate and calculating the amount of the rebate, refer to GST/HST Info Sheet GI-096, *Harmonized Sales Tax: Provincial Transitional New Housing Rebates for Housing in Ontario and British Columbia*.

Reminder – 10-year time limit to make a taxpayer relief request under the *Excise Tax Act*

The CRA reminds GST/HST registrants that they have until December 31, 2010, to review their records and send in any requests for penalty and/or interest relief under the taxpayer relief provisions for a reporting period that ended in the 2000 calendar year.

Legislative changes to the taxpayer relief provisions in the *Excise Tax Act* (both for GST/HST and non-GST purposes) were implemented effective April 1, 2007 to limit the CRA's discretion to waive or cancel interest, the 6% penalty imposed under former section 280, the failure-to-file penalty under section 280.1, and non-GST related penalties, to requests for reporting periods that ended within any of the 10 calendar years preceding the calendar year in which the request is made. The 10-year time limit rolls forward every January 1.

Example

A taxpayer relief request made by a person (for GST/HST or non-GST/HST purposes) during the 2010 calendar year will only be eligible for consideration for a reporting period that ended in 2000 or subsequent calendar years. Due to the 10-year rolling time limit, a taxpayer relief request made on or after January 1, 2011, will not be eligible for consideration for a reporting period that ended in the 2000 or prior calendar years.

The taxpayer relief provisions give the CRA the flexibility to administer the tax system fairly. They allow for a common-sense approach in dealing with persons who, because of personal misfortune or circumstances beyond their control, are unable to meet their GST/HST obligations.

Examples of circumstances where relief from penalties and interest may be warranted include:

- extraordinary circumstances (for example, a flood, fire, or postal strike);
- actions of the CRA (for example, an error in a CRA publication); or
- inability to pay or financial hardship.

Taxpayers or their authorized representatives can make a taxpayer relief request by completing Form RC4288, *Request for Taxpayer Relief* and forwarding it to their local CRA office. A copy of this form is available from the CRA Web site at www.cra-arc.gc.ca/forms or by calling 1-800-959-2221. Alternatively, they can make a request by writing to their local CRA office and providing specific information about why they were not able to meet their tax obligations.

For more details on requesting relief from penalties and/or interest, see GST/HST Memorandum 16.3, *Cancellation or Waiver of Penalties and/or Interest*.

New public service bodies' rebate schedule for the provincial part of the HST

As of July 1, 2010, public service bodies resident in a participating province (Ontario, Nova Scotia, New Brunswick, British Columbia, Newfoundland and Labrador) that are claiming a rebate for the provincial part of the HST, have to complete the new provincial schedule, Form RC7066 SCH, *Provincial Schedule - GST/HST Public Service Bodies' Rebate* and attach it to their rebate application in order to claim the rebate.

For information on completing the rebate application and the provincial schedule, see “Completing the public service bodies' rebate application” and “Completing the provincial schedule” on the CRA Web site.

If you are a 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 participating province in which you are resident. For more information, see “How do I calculate the public service bodies' rebate?”.

If you are not resident in a participating province you are not entitled to a public service bodies' rebate of the provincial part of HST. You would only be entitled to a public service bodies' rebate of the GST and the federal part of HST.

The following table is an abridged version of the one published on the CRA “Public service bodies' rebates” Web page.

PSB type	Rebate factor for GST or the federal part of HST	Rebate factor for the provincial part of the HST Province of residence				
		New Brunswick	Newfoundland*	Nova Scotia	Ontario	British Columbia
Municipality	100 %	57.14 %	0 %	57.14 %	78 %	75 %
University	67 %	0 %	0 %	67 %	78 %	75 %
School authority	68 %	0 %	0 %	68 %	93 %	87 %
Public college	67 %	0 %	0 %	67 %	78 %	75 %
Hospital authority	83 %	0 %	0 %	83 %	87 %	58 %
Facility Operator	83 %	50 %	0 %	50 %	87 %	58 %
External supplier	83 %	50 %	0 %	50 %	87 %	58 %
Charity	50 %	50 %	50 %	50 %	82 %	57 %
Qualifying NPO	50 %	50 %	50 %	50 %	82 %	57 %

* Selected public service bodies resident in Newfoundland and Labrador are entitled to claim a 50% rebate for the provincial part of the HST paid or payable on purchases used in non-selected public service bodies' activities. A selected public service body means a municipality, hospital authority, facility operator, external supplier, or the following when established and operated on a non profit basis: school authority, university, or public college.

To apply for the rebate, use Form GST66, *Application for GST/HST Public Service Bodies' Rebate and GST Self-government Refund*. Beginning July 1, 2010, PSBs resident in a participating province who are claiming a rebate for the provincial part of the HST have to complete the new Form RC7066 SCH, *Provincial Schedule - GST/HST Public Service Bodies' Rebate* and attach it to their rebate application in order to claim their rebates.

For more information please see the CRA Web page "Public service bodies' rebates", CRA Guide RC4034, *GST/HST Public Service Bodies' Rebate* or CRA Notice253, *Harmonized Sales Tax for Ontario and British Columbia – Questions and Answers for Public Service Bodies*. Please note that registered PSBs can now use GST/HST NETFILE to electronically file their rebate application with their GST/HST return.

GST/HST seminars

The CRA offers various seminars including one on the GST/HST. These seminars have been designed to assist small businesses in understanding their tax responsibilities and to assist in developing an awareness of the services that the CRA provides. While these seminars are geared primarily towards new businesses, the information provided will also be of value to existing small businesses. To find out about the seminars offered by the CRA, please go to the "Events and seminars" Web page under the "Information about" heading on the CRA home page.

Paper Burden Reduction Initiative and the impact on small excise licensees

Bill C-47, the *Sustaining Canada's Economic Recovery Act*, received First Reading on September 30, 2010. This Act introduces measures to reduce the paperwork burden for small excise taxpayers under the Paper Burden Reduction Initiative (originally announced by the Minister of National Revenue on March 31, 2009.)

Please note that these measures will come into force on the date of Royal Assent of Bill C-47.

Currently, excise licensees and designated air carriers are required to file a return each fiscal month, except for certain small excise tax licensees. Licensed brewers are required to file a return every calendar month. This initiative will give eligible small excise licensees and designated air carriers the option of filing returns every six months instead of every month.

The proposed measures will apply to:

- designated air carriers with respect to charges and amounts collected under the *Air Travellers Security Charge Act*;
- licensed brewers under the *Excise Act*;
- excise warehouse licensees who do not hold in their excise warehouse manufactured tobacco or cigars, spirits licensees, wine licensees, and licensed users under the *Excise Act, 2001*; and
- excise licensees with respect to excise tax payable under the *Excise Tax Act*.

Fiscal half-year

Generally, the “fiscal half-year” will be based on a six-month period, or the person’s fiscal year. However, for licensed brewers under the *Excise Act*, the six-month periods will be the first half and the second half of the calendar year.

Authorized reporting period of a fiscal half year

For licensees under the *Excise Act, 2001*

For licensees under the *Excise Act, 2001* (i.e., excise warehouse licensees who do not hold in their excise warehouse manufactured tobacco or cigars, spirits licensees, wine licensees, and licensed users), there are specific rules for calculating the eligibility threshold in order to be authorized to use the fiscal half-year reporting period.

These particular licensees may apply to the CRA in a prescribed manner to be authorized to use the fiscal half-year reporting period and will be subject to the following specific eligibility rules:

- the person has been licensed for a period exceeding twelve consecutive fiscal months;
- the total of all duties payable by the person and any person associated with the person did not exceed \$120,000 in the previous fiscal year;
- the total of all duties payable by the person and any person associated with the person in the current fiscal year does not exceed \$120,000;
- in the case where the person is an excise warehouse licensee, the liability of the person and any excise warehouse licensee associated with the person with respect to duty on alcohol entered into an excise warehouse did not exceed \$120,000 in the previous and current fiscal year;
- in the case where the person is a licensed user, the liability of the person and any licensed user associated with the person with respect to duty on alcohol entered into their specified premises did not exceed \$120,000 in the previous and current fiscal year;
- in the case where the person is a spirits licensee, the volume of absolute ethyl alcohol added to the bulk spirits inventory of the person and any spirits licensee associated with the person did not exceed in the previous and current fiscal year, the amount determined by the formula: $(\$120,000 / \$11.696 \text{ per litre of absolute ethyl alcohol (LAA)}) = 10,259.92 \text{ LAA}$;
- in the case where the person is a wine licensee, the volume of wine added to the bulk wine inventory of the person and any wine licensee associated with the person did not exceed in the previous and current fiscal year, the amount determined by the formula: $(\$120,000 / \$0.62 \text{ per litre}) = 193,548.38 \text{ litres}$; and
- the person is in compliance with the *Excise Act, 2001*.

Designated air carriers and excise tax licensees

Generally, designated air carriers and excise tax licensees under the *Air Travellers Security Charge Act*, and the *Excise Tax Act* may apply to the CRA in a prescribed manner to be authorized to use the fiscal half-year reporting period.

The person may be eligible for a fiscal half-year reporting period if:

- the person has been registered or licensed for a period exceeding twelve fiscal months;
- the total of all amounts collected or required to be collected (i.e., charges or taxes) under the person's particular Act by the person and any person associated with the person in the fiscal year ending immediately before the particular fiscal year did not exceed \$120,000;
- the total of all amounts collected or required to be collected (i.e., charges or taxes) under the person's particular Act by the person and any person associated with the person in the particular fiscal year does not exceed \$120,000; and
- the person is in compliance with their particular Act.

Licensed brewers

Generally, licensed brewers under the *Excise Act* may apply to the CRA to be authorized to use semi-annual (six-month) reporting periods that are the first half and the second half of the calendar year.

The brewer may be eligible for a six-month reporting period if:

- the brewer has been licensed for a period exceeding one year;
- the total of all duty imposed, levied and collected on beer and malt liquor brewed by the brewer and any person associated with the brewer in the previous or current year did not exceed \$120,000;
- the brewer is in compliance with the *Excise Act*.

Revocation of fiscal half-year reporting period

An authorization to have a fiscal half-year or six-month reporting period will be **deemed** to be revoked

- where the person exceeds the \$120,000 threshold described above; or
- where an excise warehouse licensee begins to hold manufactured tobacco or cigars.

Generally, the revocation will become effective as of the first day after the end of the six-month period in which the excess occurs. However, for an excise warehouse licensee who begins to hold manufactured tobacco or cigars, revocation occurs as of the first day of the fiscal month in which the licensee begins to hold the tobacco or cigars.

Revocation will also occur when

- the person requests in writing the CRA to do so;
- the person fails to comply with their particular Act; and
- the CRA considers that the authorization is no longer required.

The CRA will send a notice in writing of the revocation to the person and will specify in the notice the fiscal month, or calendar month in the case of brewers, for which the revocation becomes effective.

More information

The CRA will be publishing further notices to provide more detailed information.

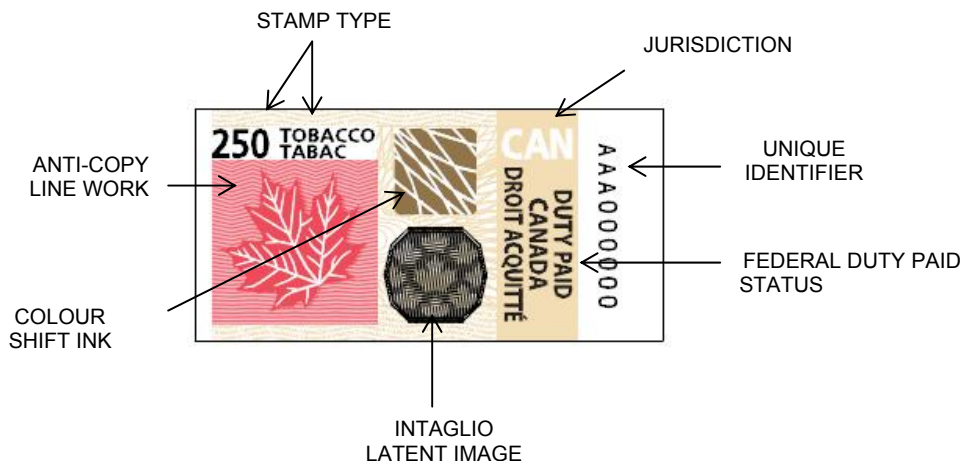
New stamping regime for tobacco products

On July 12, 2010, the *Jobs and Economic Growth Act* received Royal Assent. This Act contains the legislative amendments to the *Excise Act, 2001* required to implement a new stamping regime for tobacco products in order to enhance the integrity of the tobacco taxation system and to combat the contraband tobacco market.

On September 1, 2010, the new stamping regime came into effect. As of April 1, 2011, all tobacco products entered into the duty-paid market or released under the *Customs Act* and destined for the duty-paid market must

be stamped with the new excise stamp. To facilitate compliance with this requirement, the stamp was introduced with the transition period of September 2010 to March 2011.

A major feature of the new stamping regime was the development of a new excise stamp with visible features and overt and covert security features similar to those used in banknotes and passports as shown in the figure below.



Some of the visible features are: the size (20 × 40 mm), an indication of the type of tobacco product (e.g., 25 cigarettes, 200 cigarettes, 250 grams of tobacco and other amounts), a unique alphanumeric identification number, and the federal duty paid status bar. Some of the overt security features are: colour shift ink, ultraviolet visible ink, and an intaglio latent image – an engraved image that creates features that have unique tactility and visual effect.

The *Excise Act, 2001* specifies that excise stamps may only be issued and in the possession of tobacco licensees and prescribed persons.

The CRA has issued two notices to introduce the new stamp and explain its security features: EDN24, *New Stamping Regime for Tobacco Products*, and EDN26 *New Excise Stamp Security Features*. Additional notices will be issued to explain the process for ordering excise stamps as well as the process for applying to become a “prescribed person”. Please go to the CRA Excise Duty Notices Web page which will be updated as these new notices are published.

Please note that the excise stamp must be affixed in accordance with the proposals to amend the stamping regulations issued on September 14, 2009. For more information on the new stamping regime for tobacco products, see the CRA news release, *New tobacco excise stamp on cigarette packages "One step closer against tobacco contraband"*, released on September 14, 2009, and fact sheet, *Proposed amendments Enhanced stamping regime for tobacco products*.

Prescribed rates of interest

The prescribed annual rate of interest in effect from October 1, 2010 to December 31, 2010, on overdue amounts payable to the Minister is 5%. The prescribed annual rate of interest on amounts owed by the Minister (i.e., rebates or refunds) is 1% for corporate taxpayers and 3% for non-corporate taxpayers. These rates are applicable to income tax, excise tax, the softwood lumber products export charge, GST/HST and the air travellers security charge (ATSC) and excise duty on wine, spirits and tobacco.

The prescribed annual rate of interest respecting excise duty on beer, on overdue amounts payable for the indicated period, is set at 3%. Refund interest rates are not applicable for amounts owed by the Minister (i.e., rebates or refunds) for excise duty that is in relation to beer.

Period	Income Tax, Excise Tax, Softwood Lumber Products Export Charge, GST/HST and ATSC, Excise Duty (wine, spirits, tobacco)		Excise Duty (beer)
	Refund Interest	Arrears and Instalment Interest	Arrears Interest
2010			
October 1 – December 31	1% corporate taxpayers 3% non-corporate taxpayers	5%	3%
July 1 – September 30	1% corporate taxpayers 3% non-corporate taxpayers	5%	3%
April 1 – June 30	3%	5%	3%
January 1 – March 31	3%	5%	3%

Prescribed interest rates for previous years are available on the CRA Web site at www.cra.gc.ca/interestrates.

What's new in publications

The following is a list of new or revised excise and GST/HST forms and publications. As a result of the HST in Ontario and British Columbia, CRA forms and publications are constantly being updated. Please check the CRA "What's new" Web site often for the most current versions.

GST/HST forms

GST44	<i>Election Concerning the Acquisition of a Business or Part of a Business</i>
GST59	<i>GST/HST Return for Imported Taxable Supplies and Qualifying Consideration</i>
GST66	<i>Application for GST/HST Public Service Bodies' Rebate and GST Self-government Refund</i>
GST190	<i>GST/HST New Housing Rebate Application for Houses Purchased from a Builder</i>
GST497	<i>Election under the Special Attribution Method for Selected Listed Financial Institutions and Notice of Revocation</i>
GST521	<i>GST/HST Multi-Employer Pension Plan Trust Rebate Application</i>
GST523-1	<i>Non-profit organizations - Government Funding</i>
GST531	<i>Return for Self-Assessment of the First Nations Goods and Services Tax (FNGST)</i>
RC4601	<i>GST/HST Reporting Entity and Tax Adjustment Transfer Elections and Revocations for a Selected Listed Financial Institution</i>
RC4602	<i>Request for a Group GST/HST Registration Number for Selected Listed Financial Institutions with Consolidated Filing</i>
RC4603	<i>GST/HST Tax Adjustment Transfer Election and Revocation for a Selected Listed Financial Institution</i>
RC4604	<i>GST/HST Reporting Entity, Consolidated Filing and Tax Adjustment Transfer Elections and Revocations for a Selected Listed Financial Institution</i>
RC4605	<i>Total Tax Recovery Rate Election and Revocation for a Selected Listed Financial Institution</i>
RC4606	<i>Election or Revocation for a Qualifying Small Investment Plan to be Treated as a Selected Listed Financial Institution</i>
RC4607	<i>GST/HST Pension Entity Rebate Application and Election</i>

GST/HST info sheets

- GI-096 *Harmonized Sales Tax: Provincial Transitional New Housing Rebates for Housing in Ontario and British Columbia*
- GI-101 *Harmonized Sales Tax: Information for Non-registrant Builders of Housing in Ontario, British Columbia and Nova Scotia*
- GI-102 *Nova Scotia HST Rate Increase: Sales and Rentals of Non-residential Real Property*
- GI-103 *Nova Scotia HST Rate Increase: Progress Payments and Holdbacks*
- GI-104 *Nova Scotia HST Rate Increase: Sales and Rentals of New Housing*
- GI-108 *Applying the 2010 Nova Scotia HST Rate Increase - Personal Property*
- GI-109 *Applying the 2010 Nova Scotia HST Rate Increase - Services*
- GI-110 *Applying the 2010 Nova Scotia HST Rate Increase - Admissions and Memberships*
- GI-111 *Applying the 2010 Nova Scotia HST Rate Increase - Transportation Services and Passes*

GST/HST notices

- Notice253 *Harmonized Sales Tax for Ontario and British Columbia – Questions and Answers for Public Service Bodies (revised)*
- Notice257 *For discussion purposes only: The GST/HST Rebate for Pension Entities*
- Notice258 *Reminder - Letter of Good Standing for Claiming the Ontario and British Columbia Provincial Transitional New Housing Rebates*
- Notice259 *Information Requirements Related to Investments in Selected Listed Financial Institution Distributed Investment Plans (other than Exchange-traded Funds)*

Excise tax and special levies notices

- ETSL75 *Notice to Excise Tax Licensees and Account Holders - New Version of Form B200, Excise Tax Return*

Excise tax and special levies forms

- B200 *Excise Tax Return*
- N15-1 *Excise Tax Act, Application for Refund/Rebate, Supplementary Information*

Excise duty notices

- EDN25 *Sale of Unstamped Partially Manufactured Tobacco and Activities of a Tobacco Licensee*
- EDN26 *New Excise Stamp Security Features*

Air travellers security charge forms

- B253 *Softwood Lumber Products Export Charge - Registration Form*
- B253-1 *Softwood Lumber Products Export Charge - Independent Remanufacturer Registration Supplement*
- B253-2 *Softwood Lumber Products Export Charge - Registration Supplement - Multiple Regions or Mills*
- B275 *Softwood Lumber Products Export Charge Return*

Softwood lumber products export charge notices

- SWLN29 *Surge Charge - Alberta Region (August 2010)*
- SWLN30 *Notice to Independent Remanufacturers - Calculation of the Yield Loss Percentage*
- SWLN31 *Surge Charge - Alberta Region (September 2010)*
- SWLN32 *Surge Charge – Alberta Region (October 2010)*

All GST/HST, Excise Duty, and Excise Taxes and Special Levies publications can be found on the CRA Web site at www.cra.gc.ca/gsthsttech, at www.cra.gc.ca/etsl, and at www.cra.gc.ca/exciseduty.

Enquiries

For online access to account balances, transactions, notices and more for your GST/HST, softwood lumber products export charge, air travellers security charge as well as excise taxes and duty accounts, go to www.cra.gc.ca/mybusinessaccount.

For general information and to make enquiries regarding your account (except for softwood lumber products export charge accounts), call Business Enquiries at 1-800-959-5525.

For enquiries regarding your softwood lumber products export charge account, call 1-800-935-0313.

To make enquiries regarding the status of specific GST/HST domestic rebate claims, call 1-800-565-9353.

For GST/HST technical enquiries call GST/HST Rulings at 1-800-959-8287.

Forms and publications

To access forms and publications online visit www.cra.gc.ca/orderforms.

To order forms and publications by telephone call 1-800-959-2221.

Are you a GST/HST registrant located in Quebec?

To make an enquiry or obtain information on the GST/HST, contact Revenu Québec at 1-800-567-4692 or visit their Web site at www.revenu.gouv.ca.

The *Excise and GST/HST News* is published quarterly and highlights recent developments in the administration of the goods and services tax (GST) and harmonized sales tax (HST), First Nations goods and services tax (FNGST) and First Nations tax (FNT), softwood lumber products export charge, air travellers security charge (ATSC) as well as excise taxes and duties. If you would like to receive a link to each new edition of the *Excise and GST/HST News* as it is published, subscribe to the electronic mailing list.

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