

Certification for the Treatment of Goods and Services Tax (GST), Harmonize Sales Tax (HST) or Provincial Sales Tax (PST) as an eligible expense for reimbursement under the contribution agreement.

PURPOSE:

The purpose of this form is for Natural Resources Canada to ensure that we are not reimbursing you for taxes that you paid under a contribution agreement that you will receive back from a federal or provincial revenue agency based on the tax rebate associated to your type of organization. In other words, Natural resources Canada wants to ensure that your organization is not reimbursed twice for the same cost.

1. Are you claiming/eligible to claim GST, HST or PST as an eligible cost for reimbursement under this contribution agreement? Please check reply by checking one of the boxes below.

Yes

No

2. If you checked "YES" to question 1 above, indicate the rate ¹ you are eligible to claim as rebates/offsets tax credits of GST, HST or PST respective of federal/provincial tax authorities (please provide details on your tax status). If you hold an exemption certificates for any of the taxes mentioned below, please provide your Exemption Certificate Number.

GST % **Exemption Certificate Number:** _____

HST % **Exemption Certificate Number:** _____

PST % **Exemption Certificate Number:** _____

Senior Financial Officer or Duly Authorized Officer

Organization Name

Print Name and Title of Signing Officer

When claiming GST, HST or PST as an eligible expense under the contribution agreement, please ensure amounts claimed are net of any rebates/offsets/input tax credits identified under question 2 of this certificate.

¹ Input tax Credit is available for most registrants. Various rebates are also available depending on the commercial activities: 67% for university activities and for public college activities, 68% for school authority activities, 83% for hospital activities, 50% for charity activities. If you need more information on your specific tax status, please call your CCRA district office or visit the CCRA Web site.