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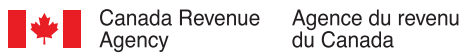
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THE QST AND THE GST/HST: HOW THEY APPLY TO NON-PROFIT ORGANIZATIONS

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This document is provided for information purposes only. It does not constitute a legal interpretation of the *Excise Tax Act*, the *Act respecting the Québec sales tax* or any other legislation.

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NON-PROFIT ORGANIZATIONS CONTRIBUTE SO MUCH TO THEIR COMMUNITY THAT SOME OF THEIR SALES OF PROPERTY AND SERVICES ARE TAX EXEMPT.

This document provides information on both taxable and exempt sales. It also provides information to help you claim all the rebates to which a non-profit organization is entitled.

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INTRODUCTION

This document is intended for non-profit organizations (NPOs). It discusses various subjects, including registration for the GST and the QST, taxable and exempt sales, ITCs and ITRs, and other tax refunds and rebates. It supplements the document *General Information Concerning the QST and the GST/HST* (IN-203-V).

An NPO is an entity organized and operated solely for non-profit purposes. Its income must not be payable to its proprietors, shareholders or members, or made available to them for personal gain. An individual, succession, trust, charity, public institution, municipality or government **is not** considered an NPO for the purposes of the GST, the HST or the QST. This document is therefore not intended for them.

For information on source deductions and income tax, see *Non-Profit Organizations and Taxation* (IN-305-V).

Abbreviations used in this document

CRA	Canada Revenue Agency
FMV	Fair market value
GST	Goods and services tax
HST	Harmonized sales tax
ITC	Input tax credit
ITR	Input tax refund
NPO	Non-profit organization
PSB	Public service body
QST	Québec sales tax



GENERAL INFORMATION ON THE GST/HST AND THE QST

The supply of most goods and services is subject to the GST and the QST. Most transactions conducted in Canada are GST-taxable at the rate of 5% of the sale price. Transactions conducted in Québec are subject not only to GST, but also to 9.975% QST calculated on the sale price.

The HST applies in the participating provinces (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island). Registrants must collect and remit the HST on all taxable sales (other than zero-rated sales) that they make in the participating provinces. To find out the applicable HST rates in each of the participating provinces, see our website at revenuquebec.ca.

GST/HST registrants in Québec are required to collect the HST on sales they make in the participating provinces. However, the term "HST" is not used systematically throughout this brochure. The term "GST" is used to mean "GST/HST," unless otherwise specified.

Definitions

The terms below are used frequently in this document. Most are based largely on those in the *Excise Tax Act* and the *Act respecting the Québec sales tax*.

Basic tax content

The GST or QST that a person was required to pay on a property at the time it was acquired for the last time and on any improvements thereto. However, any amounts (other than an ITC or ITR) that the person was entitled to or would have been entitled to recover, through a rebate or otherwise, must be deducted from the amount of taxes paid. Depreciation of the property must also be taken into account. The depreciation factor is generally calculated by **dividing** the FMV of the property at the time of the change in use, and of any improvements thereto, by the total cost of the property (excluding GST and QST) at the time the person acquired it for the last time. This factor cannot exceed 1.

Charity

A registered charity or a registered Canadian amateur athletic association within the meaning of the *Income Tax Act* and the *Taxation Act*. This does not include a public institution.

Commercial activity

Any activity carried out in the course of operating a business, pursuing a venture, or supplying real property, in order to make taxable sales. The making of exempt sales does not constitute a commercial activity.

Exempt sale

The sale of property or a service that is not subject to GST or QST. A person that sells exempt property or services is not required to collect the taxes.

FMV

The highest price that can be obtained in an open market where the buyer and the seller are well informed and are dealing at arm's length with each other.



NPO

An entity organized and operated solely for non-profit purposes, whose income is not payable to its proprietors, members or shareholders, or made available to them for personal gain. However, its income may be paid to a member that is an association whose primary purpose is the promotion of amateur athletics in Canada.

An individual, succession, trust, charity, public institution, municipality or government cannot be considered an NPO.

Participating province

A province where the HST applies, specifically New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario and Prince Edward Island.

Primarily

More than 50%.

Property

Includes real property and personal property, whether tangible or intangible, but does not include money. The terms used to refer to property are different for QST purposes than for GST purposes (see the list of equivalents below). We have used GST terms in this document.

GST	QST
Real property	Immovable property
Personal property	Movable property
Tangible (personal) property	Corporeal (movable) property
Intangible (personal) property	Incorporeal (movable) property

Examples of **tangible property** include desks, computers, cash registers, spare parts, cleaning products and pencils. Examples of **intangible property** include licences, patents, shares and copyrights.

PSB

A PSB includes charities, non-profit organizations, municipalities, hospital or school authorities, public colleges and universities.

Public institution

A registered charity within the meaning of the *Income Tax Act* and the *Taxation Act* that is also a school authority, public college, university, hospital authority, or a local authority determined to be a municipality.

Qualifying NPO

An NPO that derives at least 40% of its revenue for a year from government funding.

Registrant

A person that is registered or that is required to be registered for the GST and the QST. GST registrants are automatically registered for the HST.

Service

All supplies other than supplies of property or money, and other than services rendered to an employer by an employee as part of his or her office or employment.



Supply

The provision of property or a service in any manner whatsoever, including by way of sale, transfer, barter, exchange, lease, gift or disposition.

In this document, we normally use the term “sale” instead of “supply” because sales account for most supplies.

Taxable sale

The sale of property or a service made in the course of a commercial activity. Such sales are subject to 5% GST¹ and 9.975% QST. A zero-rated sale is also considered a taxable sale. Registrants that sell taxable property or services (excluding zero-rated property or services) are required to collect the taxes.

Zero-rated sale

The sale of property or a service that is taxable at the rate of 0%. A person that sells zero-rated property or services is not required to collect the taxes.

1. In this paragraph, GST does not mean the HST.



GST AND QST REGISTRATION

Does the NPO need to register?

If the NPO makes taxable sales, you are generally required to register it for the GST and the QST. However, if the NPO is considered a small supplier (see the definition below), you are usually not required to register it, even if it makes taxable sales.

If the NPO is a registrant, it must collect the taxes on taxable sales (other than zero-rated sales). If it is not a registrant, it does not have to collect the taxes, except on certain taxable sales of real property.

Registrants can usually claim a refund of the taxes paid or payable on property and services acquired for their commercial activities. The refund takes the form of an ITC under the GST system and an ITR under the QST system.

However, NPOs cannot claim ITCs or ITRs for property and services acquired for exempt activities. Nevertheless, certain NPOs, regardless of whether they are registered, can claim the public service bodies' rebate for a portion of the GST and QST paid or payable on property and services for which they cannot claim ITCs or ITRs. See "Public service bodies' rebate" on page 22.

For more information regarding registration, see *Registering with Revenu Québec* (IN-202-V).

Small supplier

You are not required to register an NPO for the GST and the QST if it is considered a small supplier, that is, if its total worldwide taxable sales (and the worldwide sales of its associates) made in a given calendar quarter or in all of the four calendar quarters preceding it did not exceed \$50,000 (the limit for PSBs). This amount does not include amounts relating to financial services, sales of capital property (such as a building or a car) and goodwill of a business.

Voluntary registration

Even if the NPO is considered a small supplier, you may decide to register it for the GST and the QST if it sells taxable property or services. However, the NPO must then collect the taxes on taxable (other than zero-rated) sales.

In addition, you can claim ITCs and ITRs for expenses incurred to make taxable sales.

Reporting periods

Once the NPO is registered, you can elect to file its GST and QST returns monthly, quarterly or annually.

If you do not choose a frequency, we will assign the NPO an annual reporting period. NPOs that file their returns annually may have to make instalment payments.



Branches or divisions

If the NPO has branches or divisions, you can apply to have each one designated as a small supplier division for the purposes of the rule pertaining to small suppliers. Therefore, the NPO will not have to collect or remit GST and QST when its branches or divisions make taxable sales (other than certain taxable sales of real property). In addition, you will not be able to claim ITCs or ITRs for the taxes paid or payable on purchases.

A branch or division may qualify as a small supplier division if it meets the following conditions:

- Its taxable sales worldwide did not exceed \$50,000 (the limit for PSBs) in a given calendar quarter or in all the four calendar quarters preceding it.
- It is distinguishable from other branches or divisions by its location or the nature of its activities.
- Its records, books of account and accounting systems are maintained separately from those of other branches or divisions.
- An earlier designation, if applicable, was not revoked in the previous 365-day period.

To designate a branch or division as a small supplier, you must complete form FP-631-V, *Application by a Public Service Body to Have Branches or Divisions Designated as Small Supplier Divisions*.

NOTE

The GST and QST do not apply to sales made between the branches or divisions of the same NPO.

An unincorporated organization may elect to be considered a branch or division of another unincorporated organization of which it is a member, rather than as a separate person. In that case, the GST and QST do not apply to supplies of property or services between the two organizations. To make such an election for the NPO, you must complete form FP-632-V, *Application by an Unincorporated Organization to Be Considered a Branch of Another Unincorporated Organization*.

Cancellation of registration

You can request that an NPO's registration for the GST and the QST be cancelled if you determine that it is not required to register. However, if the NPO is a small supplier, cancellation may take effect at any time, provided the NPO has been registered for at least one year on the date on which cancellation of registration comes into effect. To request the cancellation of the NPO's registration, you must complete form LM-1.A-V, *Request for Cancellation or Variation of Registration*.

For more information about cancelling registration for the GST and QST, see *General Information Concerning the QST and the GST/HST* (IN-203-V).



TAXABLE PROPERTY AND SERVICES

The GST and the QST apply to most of the property and services sold by NPOs. Taxable (other than zero-rated) property and services include:

- registration fees for conferences, seminars and trade shows;
- physical fitness courses for adults;
- meals sold by restaurants;
- property sold for more than its direct cost in gift shops (see “Property and services sold at direct cost” on page 14);
- cash registers (capital property) used in gift shops that sell taxable property.

Zero-rated sales are sales that are taxable at the rate of 0%. Property and services that are usually zero-rated include:

- basic groceries (such as milk, bread, vegetables, meat and fish);
- prescription drugs;
- certain medical devices (such as wheelchairs, hearing aids, eyeglasses, canes and crutches).



EXEMPT PROPERTY AND SERVICES

Certain taxable property and services become exempt when they are sold by an NPO under specific conditions.

Admission

Under certain conditions, admission to performances, athletic or competitive events, or to places of amusement is exempt when it is sold by an NPO.

Place of amusement

A place of amusement is any place that presents spectacles such as films, slide shows, artistic presentations, fairs, circuses, races or athletic contests. It also includes museums, historical sites, wildlife parks, zoos and places where bets are taken.

Admission to a place of amusement is exempt if the **maximum amount** charged to customers does not exceed \$1.

Performance or athletic event

Admission to performances or athletic or competitive events is exempt if 90% or more of the performers, athletes or competitors are not paid directly or indirectly for their participation. Government and municipal grants, reasonable amounts remitted as prizes, gifts, or allowances for travel or for other incidental expenses are not considered remuneration.

In addition, the performance or event cannot be advertised as featuring paid participants.

The NPO must collect GST and QST on admission to events where professional competitors compete for cash prizes, for example, professional golf tournaments.

Example

An NPO organizes a soccer tournament. All of the participants are young people, and they do not receive any remuneration. Gold, silver and bronze medals will be awarded to the three best teams.

The municipalities of the participating teams have provided grants. Advertising for the event focuses on the participation of young people, and no celebrities are featured.

Admission for spectators is exempt.

Free property and services

Sales of property and services are exempt when all or substantially all (90% or more) of the property or services are provided free of charge.

This rule does not apply to:

- the supply of blood or blood derivatives;
- the supply by lease, licence or other similar agreement of a parking area that is made for consideration as part of a business operated by an NPO.



Fundraising activities

Tangible personal property sold for fundraising purposes is exempt if the following conditions are met:

- The NPO is not in the business of selling the property.
- All of the salespeople are volunteers.
- The cost of each item is \$5 or less.
- The property is not sold at an event where similar property is sold by persons in the business of selling such property.

However, sales of alcoholic beverages, tobacco products and cannabis products are taxable.

Example

The players of a minor hockey league organization sell chocolate bars door-to-door for \$5 each in order to raise funds for their activities. The sales are exempt.

Games of chance

If the NPO organizes games of chance, such as a bingo or a casino night, the taking of bets and the sale of bingo cards are exempt.

If the NPO organizes games of chance and charges a separate admission fee for that event, the fee is exempt if 90% or more of the functions are carried out by volunteers. Admission is taxable in the case of a bingo or casino event held in a place (including a temporary structure) used primarily for games of chance.

Example

A bingo tent is put up on a fair ground. Admission is taxable.

Property and services sold at direct cost

Certain taxable property and services may become exempt when they are sold² at direct cost.

The rules concerning sales at direct cost do not apply to supplies made by way of lease, licence or similar arrangement. They also do not apply to sales of capital property, designated municipal property or supplies of intangible personal property.

The direct cost of a property or service corresponds to its cost, including GST, QST and the duties and fees paid at the time of purchase. However, it does not include the partial QST rebate that an NPO not registered for the QST can claim. It also does not include employee salaries or administrative or overhead expenses incurred to supply the property or service.



	Property or service acquired	Property produced or manufactured by the NPO
Included in the direct cost	Purchase price of the property or service (including GST and QST)	Purchase price of components and packaging (including GST and QST)
Excluded from the direct cost	Administrative expenses incurred to supply the property or service	Administrative expenses incurred to supply the property
	Overhead expenses incurred to supply the property or service	Overhead expenses incurred to supply the property
	Salaries	Salaries or services
	Capital costs	Capital costs
	Partial QST rebate for a non-registered NPO	Partial QST rebate for a non-registered NPO

Seller that is a registrant

If the NPO wishes to recover only the direct cost of a property or service, it can elect to make the sale of the property or service exempt, provided:

- The NPO does not charge GST and QST, and the total price it sets is within the normal range and does not exceed its direct cost.
- The NPO charges the taxes separately, and the price it sets (taxes excluded) is within the normal range and is less than its direct cost (taxes excluded). In this case, the taxes are considered to be collected in error.

In all other cases, the sale would be taxable.

Seller does not charge the taxes	Total price set by the NPO \leq direct cost	Exempt sale
	Total price set by the NPO $>$ direct cost	Taxable sale
Seller charges the taxes	Price (taxes excluded) set by the NPO $<$ (direct cost – GST – QST)	Exempt sale
	Price (taxes excluded) set by the NPO \geq (direct cost – GST – QST)	Taxable sale

Example

A registrant NPO buys sweaters bearing its logo for \$15.66 each, plus \$0.78 GST³ and \$1.56 QST.

- If the NPO is a qualifying NPO, it is entitled to a partial rebate of \$0.78. The direct cost of a sweater is therefore \$17.22 ($\$15.66 + \$0.78 + \$1.56 - \0.78), that is, the purchase price plus GST and QST minus the partial QST rebate. If the NPO sells the sweaters for \$17.22 each and does not charge the taxes, the sale is exempt because the total price is equal to the direct cost.
- If the NPO is not a qualifying NPO, the direct cost of a sweater is \$18 ($\$15.66 + \$0.78 + \1.56), that is, the purchase price plus GST and QST. If the NPO sells the sweaters for \$18 each and does not charge the taxes, the sale is exempt because the total price is equal to the direct cost.

3. In this example, GST does not mean the HST.



Seller that is not a registrant

If the NPO wants to recover only the direct cost of a property or service, it can elect to make the sale of the property or service exempt, provided the total price is within the normal range and does not exceed the direct cost. However, if the total price exceeds the direct cost, the sale is taxable.

Seller does not charge the taxes	Total price \leq direct cost	Exempt sale
	Total price $>$ direct cost	Taxable sale

Example

An NPO that is not a registrant buys sweaters bearing its logo for \$15.66 each, plus \$0.78 GST⁴ and \$1.56 QST. As a qualifying NPO, the NPO is entitled to a partial rebate of \$0.78. The direct cost is therefore \$17.22 ($\$15.66 + \$0.78 + \$1.56 - \0.78), that is, the purchase price plus GST and QST minus the QST rebate to which the NPO is entitled.

If the NPO sells the sweaters for \$17.22 each, the sale is exempt because the total price is equal to the direct cost.

Memberships

Memberships in an NPO, a professional association or a registered party are exempt under certain conditions.

NPO

Memberships in an NPO are exempt if each member receives only the following benefits:

- an indirect benefit available to all members collectively;
- the right to receive services in the nature of investigating, conciliating or settling complaints or disputes involving members;
- the right to vote at or participate in meetings;
- the right to receive or acquire property or services for a fee equal to their FMV (the cost must be in addition to the membership fee);
- the right to a discount on property or services sold by the NPO if the value of the discount is insignificant (less than 30%) in relation to the membership fee;
- the right to receive periodic newsletters, reports or other publications:
 - that have a value that is insignificant in relation to the membership fee;
 - that provide information solely on the NPO's activities or financial status, except if their value is significant in relation to the membership fee and the NPO ordinarily charges a fee to non-members.

Memberships in a club are taxable if the main purpose of the club is to provide dining, recreational or sporting facilities to its members. For example, membership in a golf club is taxable.

Example

A \$100 membership fee provides a member of an NPO with a \$5 discount on 10 admissions to the theatre, or a total discount of \$50. The membership fee would be taxable since the value of the discount granted to members is significant (30% or more) in relation to the value of the fee, whether or not the member takes advantage of the discount.

4. In this example, GST does not mean the HST.

If the NPO's membership fees are exempt, you can elect to have them treated as taxable. This election allows you to claim ITCs and ITRs for any expenses related to the memberships. If the members are registrants and are using their memberships for their commercial activities, they can claim ITCs and ITRs for the taxes they pay on their membership fees.

To elect to have the NPO's memberships treated as taxable, you must complete form FP-623-V, *Election by a Public Sector Body To Have Its Exempt Memberships Treated as Taxable Supplies or Revocation of Such an Election*.

Professional association

Memberships in a professional association are exempt if members are required by law to be members in order to maintain their professional status.

However, you can elect to have memberships treated as taxable. To do so, complete form FP-2018-V, *Election or Revocation of the Election to Have the Memberships in a Professional Organization Treated as Taxable Supplies*.

Registered political party

Memberships in a registered political party are always exempt, and you cannot elect to make them taxable.

Public libraries

The supply of rights conferring borrowing privileges at public lending libraries is exempt.

Recreational programs

If the NPO offers a sports or recreational program, or a right entitling a person to take part in such a program, the program fees are exempt in the following situations:

- The program is intended primarily for children 14 or under (the fees are taxable if a large part of the program involves overnight supervision).
- The program is intended primarily for underprivileged individuals or individuals with a disability (the fees are exempt even if board, lodging or recreational services at a recreational camp are offered).

A recreational program may include the following activities: sports (such as track and field), outdoor recreation, music, dance, crafts, arts or hobbies.

Meals and lodging

Food, beverages and short-term accommodation (for less than one month) provided to relieve the poverty, suffering or distress of individuals are exempt.

Example

Meals provided by an NPO at a soup kitchen are exempt.

Food or beverages provided to seniors, underprivileged individuals or individuals with a disability under programs designed to offer prepared meals in an individual's home, such as meals-on-wheels programs, are exempt. Food and beverages sold to an NPO under such programs are also exempt.



SPECIAL CASES

Donations and gifts

A donation or gift is a voluntary transfer of money or property for which the donor does not receive any benefit in return. The GST and the QST do not apply to donations and gifts.

NOTE

The GST and QST do not apply if the donor receives property in return that has little or no resale value, such as a key ring or a pin.

Grants and subsidies

Grants and subsidies paid to an NPO can range from modest amounts to larger sums earmarked for major projects funded by a government, municipality or other organization. The GST and the QST do not usually apply to such payments **if the grantor does not receive any property or services in return.**

However, if there is a direct link between a payment received and a supply made to either the grantor or to a third party, the amount may be regarded as payment for a supply. In this case, the payment may be taxable and tax may need to be collected on it.

Sponsorships

If an NPO is sponsored by a business in exchange for promotional services or the right to use the NPO's logo, the amounts the NPO receives are not considered a payment for property or services and are not subject to GST and QST.

If the promotional services primarily involve advertising on television or radio, or in a newspaper, magazine or other periodical, they are considered to be a supply of an advertising service. This type of service is generally taxable when provided by an NPO.

Example

The players on an NPO's curling team wear uniforms that display the name of a business that sponsors them. The sums that the business paid to the NPO are not subject to GST and QST.



ITCS AND ITRS

Registrant NPOs can recover the taxes paid or payable on property and services purchased for use in commercial activities, that is, to make taxable sales (including zero-rated sales). This is done by claiming ITCs under the GST system and ITRs under the QST system.

The following property and services can give entitlement to ITCs and ITRs:

- property purchased for resale;
- property purchased to manufacture other property intended for sale;
- capital property such as office furniture, vehicles or real property used primarily in the NPO's commercial activities;
- stationery, advertising, telephone service and the rental of photocopy machines.

NPOs cannot claim ITCs and ITRs for property and services purchased for use in exempt activities. However, some NPOs can claim a partial rebate (50%) of the GST and QST they pay on such purchases. See "Public service bodies' rebate" on page 22.

Registrants can usually claim ITCs and ITRs when they file their GST and QST returns for the reporting period during which the purchases were made. They have up to four years to claim them.

General operating expenses

General operating expenses are expenses incurred in the NPO's day-to-day operation. They include expenses relating to the management, administration, and other support functions of the NPO, as well as expenses incurred for the rental of office space and equipment and the purchase of pens and stationery.

To calculate the ITCs and ITRs to which the NPO is entitled, you must determine the NPO's real or intended commercial use of the property or services for which it paid the taxes. If the percentage of commercial use is 90% or more, you can claim an ITC and an ITR equal to the full amount of GST and QST paid. If it is more than 10% but less than 90%, you can claim an ITC or an ITR based on this percentage. If the percentage of commercial use is 10% or less, you cannot claim an ITC or an ITR.

Commercial use	ITCs and ITRs
90% or more	Amount of taxes paid
Between 10% and 90%	Amount of taxes paid × % of commercial use
10% or less	No ITCs or ITRs

If an expense cannot be attributed solely to taxable activities or exempt activities, you must apportion it between the two. For this purpose, you must choose a fair and reasonable method of assessment and use it consistently for at least the duration of the fiscal year. Methods based on the allocation of space, time, cost or revenue may be used under certain conditions.



Example

An NPO uses the ground floor of a building it owns to operate a retail store (commercial activity) and the second floor to carry on an exempt activity. The electricity bill for the entire building is \$500 a month, plus \$25 GST⁵ and \$49.88 QST. 60% of the electricity is used to operate the retail store and 40% is used to carry on the exempt activity on the second floor.

The NPO can claim an ITC of \$15 ($\$25 \times 60\%$) and an ITR of \$29.93 ($\$49.88 \times 60\%$) for the portion of the electricity used to carry on commercial activities.

Capital property

Capital property is defined for income tax purposes. It is depreciable property for which capital cost allowance can be claimed. It also includes property other than non-depreciable property for which any gain or loss (for example, following its sale) would result in a capital gain or capital loss.

Capital property includes real property, such as land and buildings, and movable property, such as photocopy machines, office furniture, cash registers and equipment.

Certain rules apply when you claim ITCs and ITRs for capital property. If such property is used in a proportion of over 50% in commercial activities and the NPO is not a financial institution, it can claim an ITC and an ITR equal to the full amount of GST and QST paid. If the percentage of commercial use is 50% or less, the NPO is not entitled to an ITC or an ITR.

Commercial use	ITC and ITR	Public service bodies' rebate
More than 50%	Amount of taxes paid	No rebate
50% or less	No ITCs or ITRs	% of taxes paid

Example

An NPO buys office furniture for \$2,000, plus \$100 GST⁵ and \$199.50 QST. The furniture is used in a proportion of 60% in commercial activities and 40% in exempt activities.

Since the furniture's percentage of commercial use is higher than 50%, the NPO can claim an ITC of \$100 and an ITR of \$199.50.

You can make an election to have certain exempt sales of real property treated as taxable sales. To find out how this election affects ITCs and ITRs, see "Special election for real property" on page 33.

Change in use

The use of capital property may change over the years. Consequently, the NPO may be required to recover or pay GST and QST.



Increased use of capital property for commercial purposes

Capital property used in a proportion of over 50% in exempt activities is now used in a proportion of over 50% in commercial activities.

The NPO can claim ITCs and ITRs to recover all or part of the GST and QST paid. The ITCs or ITRs are equal to the property's basic tax content at the time of the change in use.

Decreased use of capital property for commercial purposes

Capital property used in a proportion of over 50% in commercial activities is now used in proportion of over 50% in exempt activities.

The NPO must remit all or part of the ITCs and ITRs received. The GST or QST that must be remitted for the property is equal to its basic tax content at the time of the change in use.

Example

In 2017, an NPO bought office furniture that was used in a proportion of 60% in exempt activities. It paid \$1,500 for the furniture, plus \$75 GST⁶ and \$149.63 QST. Since the NPO is a qualifying NPO, it claimed a public service bodies' rebate of 50% of the taxes paid, that is, a GST rebate of \$37.50 and a QST rebate of \$74.82.

In 2018, the NPO began to use the furniture in a proportion of 60% in commercial activities. The FMV of the furniture was \$1,200 at the time of the change in use.

The NPO is entitled to the following ITC and ITR equal to the basic tax content:

- $ITC = (\$75 - \$37.50) \times \$1,200 / \$1,500 = \$30$
- $ITR = (\$149.63 - \$74.82) \times \$1,200 / \$1,500 = \$59.85$

Simplified method for calculating ITCs and ITRs

This method is an alternative way of calculating ITCs and ITRs. When you use it, you do not have to calculate the exact amount of tax applicable to each invoice, but need only take into account the amount of taxable purchases and expenses (including GST and QST) for which you can claim ITCs and ITRs.

The simplified method can be used only for property and services acquired to make taxable sales. Property that is used to make both taxable and exempt sales gives entitlement to ITCs and ITRs only for the portion acquired for commercial activities.

You can use the simplified method if the following conditions are met:

- The NPO is a registrant.
- The NPO's taxable (other than zero-rated) purchases in Canada (including purchases imported into Canada or brought into Québec) for the previous fiscal year and current fiscal year did not exceed \$4 million.
- The taxable sales that the NPO and its associates made worldwide (other than sales of financial services, goodwill and real property that is capital property) for the previous fiscal year and all quarters ended in the current fiscal year did not exceed \$1 million.

For more information on the simplified method for calculating ITCs and ITRs, see *General Information Concerning the QST and the GST/HST* (IN-203-V).

6. In this example, GST does not mean the HST.



PUBLIC SERVICE BODIES' REBATE

A qualifying NPO can claim a rebate of 50% of the GST⁷ and QST paid on the purchase of taxable property or services (other than zero-rated property or services) for which ITCs and ITRs cannot be claimed. The NPO must be resident in Québec.

If a qualifying NPO buys property or services in one of the provinces where the HST applies, it may be entitled to a partial rebate of the federal component of the HST paid or payable (the component that corresponds to the GST). In addition, a qualifying NPO that is resident in Québec and in at least one participating province may be entitled to a partial rebate of the provincial component of the HST paid or payable on the property and services it acquires. For more information, see the guide *GST/HST Public Service Bodies' Rebate* (RC4034) published by the CRA and available at canada.ca/taxes.

An NPO can claim a public service bodies' rebate **even if it is not a registrant**.

Qualifying NPO

To qualify for the public service bodies' rebate, an NPO must be a qualifying NPO, meaning it receives at least 40% of its revenue for the current fiscal year or the previous two fiscal years from government funding.

For example, in order for an NPO to claim the rebate for the fiscal year ending in 2018, you must determine the percentage of government funding received for that fiscal year and the total percentage received for the fiscal years ended in 2016 and 2017. The percentage of government funding must be at least 40% for one of these periods.

Government funding means funds the NPO received to help it attain its objectives, as well as funds received to allow it to make exempt sales of property or services to a third party.

The funds can be received from one of the following:

- the federal government, a provincial government or a municipality;
- a corporation that is controlled by a government or by a municipality and one of the main purposes of which is to fund non-profit endeavours;
- a trust, board, commission or other body that is established by a government, municipality or corporation (as described above) and one of the main purposes of which is to fund non-profit endeavours;
- an Indian band.

The funds can also be paid through another organization, which must certify that they constitute government funding. For this purpose, the organization must complete form FP-322-V, *Certificate of Government Funding*.

All amounts must be entered in the NPO's financial statements as government funding.

You must demonstrate that the NPO qualifies for the rebate for each fiscal year in which you claim it. For this purpose, you must complete form FP-523-V, *Non-Profit Organizations – Government Funding*, and enclose it with the rebate application.



Expenses eligible for the rebate

Qualifying NPOs can claim a rebate of the GST or QST paid or payable during a given claim period on eligible purchases and expenses, minus the following amounts:

- any ITCs or ITRs that the NPO claimed or was entitled to claim for any portion of the GST or QST;
- any tax refunds, rebates or remissions that it is reasonable to expect the NPO received or was entitled to receive;
- any amount of GST or QST that was refunded, credited, or adjusted in favour of the NPO and for which it has received a credit note from the supplier or has issued a debit note to the supplier.

The following expenses **give entitlement** to the rebate:

- general operating expenses such as rent, utilities and administration expenses for which the NPO cannot claim ITCs or ITRs;
- certain allowances and reimbursements paid to employees;
- property and services purchased for use, consumption or supply in the course of exempt activities;
- capital property that the NPO intended to use primarily in exempt activities at the time it purchased the property.

Certain expenses, including the following, **do not give entitlement** to the rebate:

- memberships in a club that provides its members with recreational, dining or sporting facilities;
- alcoholic beverages, tobacco products and cannabis products bought for resale without a meal, if no taxes are payable on their resale;
- property or services bought to provide long-term residential accommodation (one month or more), unless more than 10% of the accommodation is restricted to seniors, youths, students, the underprivileged, individuals with a disability, or low-income individuals who qualify for a rent reduction;
- property or services purchased and used primarily to supply a parking space made available to residential tenants, unless more than 10% of the accommodation is restricted to seniors, youths, students, the underprivileged, individuals with a disability, or low-income individuals who qualify for a rent reduction.

If the NPO is not a registrant, most of its expenses are eligible for the rebate. Since it cannot claim ITCs or ITRs, the expenses incurred for both taxable and exempt sales give entitlement to the rebate.

For more information, see GST/HST memorandum 13-5, *Non-creditable Tax Charged*, at canada.ca/taxes.

Expenses related to municipal activities

An NPO can be designated as a municipality for certain exempt municipal activities it carries out. The NPO is therefore considered a municipality for these activities only.

Exempt activities include:

- a recreational program intended primarily for children aged 14 or younger, or for underprivileged individuals or individuals with a disability, if the program is intended for a clientele defined by its inclusion within the territory of a municipality;
- the supply of a right conferring borrowing privileges at a public library, if such privileges are intended for a clientele defined by its inclusion within the territory of a municipality.



The NPO designated as a municipality may be entitled to a rebate of 100% on the GST⁸ paid and 50% on the QST paid on the expenses incurred for exempt municipal activities. If the HST is paid on these expenses, the rebate corresponds to 100% of the federal component of the HST.

If an NPO designated as a municipality is resident in a participating province, it may be entitled to a rebate of the provincial component of the HST paid or payable for its exempt municipal activities. For more information, see the guide *GST/HST Information for Municipalities* (RC4049) published by the CRA and available at canada.ca/taxes.

How to apply for the rebate

When you file an application for the NPO for first time, you have to complete form FP-2066-V, *GST/HST and QST Public Service Bodies' Rebate Application*. We will process the application and send you a personalized version of the form for the next rebate application. Once every fiscal year, you must enclose a copy of form FP-523-V, *Non-Profit Organizations – Government Funding*, with the application to confirm what percentage of the NPO's revenue is derived from government funding.

To be able to justify this percentage, you must wait until the end of the first fiscal year before filing the first rebate application.

Deadline

If the NPO is a registrant, the filing period corresponds to its GST and QST reporting period. You must therefore apply to receive the rebate on a monthly, quarterly or annual basis. You must file a rebate application within four years following the date on which the NPO must file its GST and QST return for the period in which it incurred expenses giving entitlement to the rebate.

If the NPO is not a registrant, you must file one rebate application for the first six months of the fiscal year and another for the last six months. You must file the application within four years following the last day of the filing period.

If you filed a public service bodies' rebate application for a given claim period and later realize that you could have claimed another rebate for the taxes paid or payable during that period, you can claim that rebate during a later claim period if the following conditions are met:

- You did not claim a rebate of the taxes paid on another application.
- The subsequent claim period ends after September 8, 2017.
- The NPO was an NPO for the entire period beginning on the first day of the given claim period and ending on the last day of the subsequent claim period.
- The rebate percentage for the other tax amounts stayed the same throughout the period beginning on the first day of the given claim period and ending on the last day of the subsequent claim period.
- The application is filed within two years following:
 - the deadline for filing the return for the given claim period, if the NPO is a registrant,
 - the date that is three months after the last day of the given claim period, if the NPO is not a registrant.

NOTE

If all of the above conditions are not met, you must file an amended application for the claim period in which the taxes were paid or became payable. Only one application can be filed for each period.

For more information, see the *Guide to the GST/HST and QST Public Service Bodies' Rebate Application* (FP-2066.G-V).



Branches and divisions

If the NPO has several branches or divisions, you can apply for authorization to have them file separate rebate applications using form FP-2010-V, *Application or Revocation of Application to File Separate Returns or Rebate Applications*. Each branch or division must be separately identified by its location or the nature of its activities, and it must keep separate records, books of account and accounting systems.

Simplified method for calculating the rebate

A simplified method has been developed to help you calculate the rebate more easily. When you use it, you do not have to keep track of the GST and QST shown on each invoice. You must, however, distinguish between the purchases on which you paid the taxes and the purchases on which you did not.

To use the simplified method, the NPO must meet the following conditions:

- Its taxable (other than zero-rated) purchases (including purchases imported into Canada or brought into Québec) for the previous fiscal year did not exceed \$4 million and it is reasonable to expect that they will not exceed that amount for the current fiscal year.
- The taxable sales that the NPO and its associates made worldwide (other than sales of financial services, goodwill and real property that is capital property) for the previous fiscal year and all quarters ended in the current fiscal year did not exceed \$1 million.

You do not have to complete any forms in order to use this method.

To calculate the GST and QST rebates, follow the steps in the *Guide to the GST/HST and QST Public Service Bodies' Rebate Application* (FP-2066.G-V).



GST REBATE FOR PRINTED BOOKS

An NPO can qualify for the 100% rebate of the GST (or the federal component of the HST) paid on printed books (or the update of printed books), audio recordings of printed books, and printed versions of religious scriptures if it meets the following conditions:

- The NPO is a qualifying NPO.
- The NPO operates a public lending library or its main purpose is to promote literacy.
- The printed books, audio recordings of printed books, and printed versions of religious scriptures are not bought for resale (an NPO whose main purpose is to promote literacy qualifies for the rebate if it purchased those items in order to supply them as gifts).

If the NPO's main purpose is to promote literacy, contact the CRA to have the NPO recognized in this capacity by regulation and qualify it to claim the GST rebate for printed books.

The rebate application must be filed using form FP-2066-V, *GST/HST and QST Public Service Bodies' Rebate Application*.

For more information, see GST/HST memorandum 13-4, *Rebates for Printed Books, Audio Recordings of Printed Books, and Printed Versions of Religious Scriptures*, which is published by the CRA and available at canada.ca/taxes.

NOTE

This rebate **does not exist** under the QST system. The sale of printed books identified by an International Standard Book Number (ISBN) is zero-rated for QST purposes.



PROPERTY OR SERVICES BOUGHT IN A PARTICIPATING PROVINCE AND BROUGHT INTO QUÉBEC

If an NPO buys property or services in a participating province for consumption, use or supply exclusively (90% or more) in Québec, it may, under certain conditions, be entitled to a rebate of the provincial component of the HST. However, the NPO cannot claim the rebate if it claims an ITC.

For more information, see the guide *GST/HST Information for Non-Profit Organizations* (RC4081) published by the CRA and available at canada.ca/taxes.

NOTE

If the property or services brought into Québec are taxable and were not acquired exclusively for the NPO's commercial activities, the NPO must remit the QST calculated on the value of the property or services. For more information, contact us as shown at the end of this document.



CALCULATING THE NET GST AND QST

If the NPO is a registrant, you must calculate, for each reporting period, the tax that the NPO collected or that is collectible (the tax that the NPO charged but that was not paid in the reporting period). You must also calculate the tax that the NPO paid or was required to pay during the reporting period and for which it could claim ITCs or ITRs.

In general, the net tax corresponds to the difference between the two amounts you calculated. If the amount is positive, the NPO must remit that amount to us. If the amount is negative, the NPO can claim that amount as a refund.

To calculate the amounts of GST and QST that the NPO must remit, you can use either the Quick Method of Accounting or the Special Quick Method of Accounting for qualifying NPOs. For information on these methods, see “Simplified Accounting Methods” on page 29. To calculate the amounts for which the NPO can claim ITCs or ITRs, you can use the simplified method for calculating ITCs and ITRs. For information on this method, see “Simplified method for calculating ITCs and ITRs” on page 21.

Filing GST and QST returns

For each reporting period, the NPO must remit the net tax to us or claim a rebate of it.

Registrants whose total annual taxable sales⁹ made in Canada exceed \$1,500,000 must file their GST and QST returns online. For more information, see our website at revenuquebec.ca.

Registrants whose total annual taxable sales are \$1,500,000 or less can elect to file their returns online or on paper. If they file on paper, they must use the following form(s) that we will send them:

- *GST/HST – QST Return* (FPZ-500-V or FPZ-500.AR-V)
- *GST/HST Return* (FPZ-34-V)
- *QST Return* (VDZ-471-V)

The public service bodies’ rebate that a qualifying NPO can claim can be used to reduce the net tax to be remitted for a reporting period. The rebate applications must be filed with us separately if the NPO files its returns online. If the NPO files its tax returns on paper, the applications must be enclosed with them.

Branches and divisions

If the NPO has several branches or divisions, you can apply for authorization to have them file separate rebate applications using form FP-2010-V, *Application or Revocation of Application to File Separate Returns or Rebate Applications*. Each branch or division must be separately identified by its location or the nature of its activities, and must keep separate records, books of account and accounting systems.

If the NPO is authorized to file separate returns for its branches or divisions, you must also file separate rebate applications for them and enclose the applications with the returns.

9. The total annual taxable sales include the sales made by associates but do not include sales made outside Canada, zero-rated exports of goods and services, zero-rated financial services, and taxable sales of real property and goodwill.



SIMPLIFIED ACCOUNTING METHODS

This part is intended solely for NPOs that are **registrants**. As registrants, they must calculate the taxes they pay on their purchases and the taxes they collect on their sales. Simplified calculation methods have been developed to facilitate this task. **Qualifying NPOs** can use the Special Quick Method of Accounting for PSBs, while other NPOs can use the Quick Method.

Special Quick Method for qualifying NPOs

Owing to the special nature of their activities, qualifying NPOs can use the Special Quick Method of Accounting for PSBs to calculate net GST and QST.

When you use the Special Quick Method, the NPO collects GST and QST in the usual way on taxable sales but remits only a reduced percentage. The NPO cannot claim ITCs or ITRs on most purchases and expenses since it keeps part of the taxes collected on sales. However, it can claim the public service bodies' rebate in the usual manner. See "Public service bodies' rebate" on page 22.

To calculate¹⁰ the net taxes, follow the steps described below.

- **Calculate total taxable sales**

Add up the taxable sales (including GST collected under the GST system and QST collected under the QST system) for each reporting period.

Do not include, for example, sales of real property and capital property whose value is less than \$10,000 (excluding GST and QST), supplies of financial services, zero-rated sales, sales made outside Canada for GST purposes and outside Québec for QST purposes, and sales made to purchasers who are not required to pay tax (such as Indians).

- **Calculate the taxes on taxable sales**

Multiply the total sales by 3.6% for GST purposes and by 7.3% for QST purposes.

- **Calculate the taxes on other taxable sales**

Add to the previous amount the GST collected on sales not included in calculating taxable sales (for example, on sales of real property and certain capital property) and the tax that must be remitted after a change in use of capital property. Repeat this step for the QST.

- **Calculate the net taxes**

Subtract from the amount of GST collected the ITCs that the NPO can claim, for example, on purchases of and improvements to real property and certain capital property whose value is less than \$10,000 (excluding GST and QST). Subtract from the amount of QST collected the ITRs that can be claimed for such property.

If the NPO makes sales in the participating provinces, see the information about the Special Quick Method of Accounting for public service bodies at canada.ca/taxes.

To elect to use the Special Quick Method of Accounting, qualifying NPOs must complete and file form FP-2287-V, *Election by a Public Service Body to Use the Special Quick Method of Accounting or Revocation of the Election*.

10. In this calculation, GST does not mean the HST.



Quick Method for other NPOs

If the NPO **is not** a qualifying NPO, you cannot use the Special Quick Method of Accounting. However, you may be able to use the Quick Method of Accounting for businesses.

To use the Quick Method, the NPO's total annual taxable sales worldwide must not exceed:

- \$400,000 (GST included) under the GST system;
- \$418,952 (QST included) under the QST system.

This total includes zero-rated sales and sales made by associates.

When you use the Quick Method, the NPO collects GST and QST on taxable sales in the usual manner. However, it uses reduced rates to calculate the amount of tax to remit.

Depending on the NPO's activities, you must multiply the total taxable (other than zero-rated) sales in Canada by 1.8% or 3.6% for GST¹¹ purposes, and the total taxable (other than zero-rated) sales in Québec by 3.4% or 6.6% for QST purposes. However, you cannot claim ITCs or ITRs for most of the purchases and expenses since the NPO keeps part of the taxes collected on sales.

If the NPO makes sales in the participating provinces, see the guide *Quick Method of Accounting for GST/HST*, which is published by the CRA and available at canada.ca/taxes, to find out the applicable rates.

To use the Quick Method, you must file form FP-2074-V, *Election or Revocation of Election Respecting the Quick Method of Accounting*.

For more information, see *General Information Concerning the QST and the GST/HST* (IN-203-V).



REAL PROPERTY

This part discusses the sale and rental of real property, such as land and buildings.

Taxable sales and rentals

Most sales and leases of real property by NPOs are exempt. However, some are taxable, including:

- sales of new houses or houses that have undergone substantial renovations;
- sales of vacant land to an individual;
- sales of real property that an NPO uses primarily in its commercial activities;
- leases of short-term accommodation for less than one month, unless such accommodation is provided to relieve the poverty, suffering or distress of individuals, or it is rented for \$20 or less per day of occupancy;
- leases of real property (other than short-term accommodation) made in the course of the NPO's business activities, when the continuous use of the real property is for a period of less than one month;
- sales and leases of real property the NPO has elected to treat as taxable (see "Special election for real property" on page 33).

ITCs and ITRs

To claim ITCs and ITRs for real property, an NPO must observe certain rules.

If the real property's percentage of use in commercial activities is over 50%, the NPO can claim an ITC and an ITR equal to the full amount of GST and QST paid. If the percentage of use is 50% or less, it cannot claim an ITC or an ITR. However, if the NPO is a qualifying NPO, it may be entitled to a partial rebate of the taxes paid. See "Public service bodies' rebate" on page 22.

Commercial use	ITC and ITR
More than 50%	Amount of taxes paid
50% or less	No ITCs or ITRs

The use of real property may change over the years. If the real property that the NPO used in a proportion of over 50% in exempt activities is now used primarily in commercial activities, the NPO can claim ITCs and ITRs. If the real property that the NPO used in a proportion of over 50% in commercial activities is now used primarily in exempt activities, the NPO may have to remit the ITCs or ITRs claimed earlier. For information on the rules that apply in such situations, see "Change in use" on page 20.



Subsidized residential complexes

The following rules apply to NPOs that receive government funding to build a residential complex where they intend to lease at least 10% of the residential units to seniors, youths, students, the underprivileged, individuals with a disability, or low-income individuals entitled to a rent reduction.

Government funding is an amount for a building project that is paid by a government (federal or provincial), a municipality, an Indian band or a body established by a government or a municipality to fund charitable and non-profit endeavours on its behalf.

The NPO can register for the GST and the QST and therefore claim ITCs and ITRs for the property and services purchased during the construction of the complex.

When the construction is substantially completed and the first residential unit is leased for use by an individual as a place of residence, the building is deemed to have been sold. The NPO must then calculate and remit an amount of GST and QST equal to the greater of the following amounts:

- the GST and QST calculated on the FMV of the residential complex; or
- the GST and QST paid on the acquisition of the land, on the construction of the building and on any improvements to the property, calculated at the rate in effect at the time the building is deemed to have been sold.

If the NPO is a registrant, it must remit the taxes when the *GST/HST – QST Return* (form FPZ-500-V or FPZ-500.AR-V) is filed for the reporting period in which the building is deemed to have been sold.

If the NPO is not a registrant, you must file form FP-505.2-V, *GST/HST and QST Return for the Self-Supply of a Residential Complex*. After the taxes have been remitted, you can claim a rebate equal to the lesser of the following amounts:

- the taxes remitted on the deemed sale; or
- the basic tax content of the value of the building at that time.

The rebate can be claimed using form FP-189-V, *General GST/HST Rebate Application*, and form VD-403-V, *General Application for a Québec Sales Tax (QST) Rebate*.

In addition, at the time the building is deemed to have been sold, the NPO is considered to have reacquired it for the value of the deemed sale. If the NPO is a qualifying NPO, it may be entitled to a partial rebate of the GST and QST calculated on that value since it uses the building to lease residential units (exempt lease).

Example

An NPO that is building a multiple-unit residential complex for seniors registers for the GST¹² and the QST. It receives government funding for the building's construction. The NPO paid \$10,000 GST and \$19,950 QST on the purchase of the land, and \$48,750 GST and \$97,256 QST on the construction of the building. It claimed ITCs and ITRs to recover the taxes paid. The building's FMV is less than the total cost of the land and the construction.

When the NPO first leases a unit in the complex to an individual as a place of residence, it must remit amounts equal to the GST and QST. Since the FMV of the building is less than the land purchase and building construction costs, the NPO must remit amounts equal to the taxes it paid on the purchase of the land and the construction of the building. It must therefore remit **\$58,750** (\$10,000 + \$48,750) **GST** and **\$117,206** (\$19,950 + \$97,256) **QST**.

If the NPO is a qualifying NPO, it may be entitled to the public service bodies' rebate.



Special election for real property

Most sales and leases of real property by NPOs are exempt. Even if the NPO is a registrant, you cannot claim ITCs or ITRs to recover the taxes paid on the acquisition of real property used primarily in the course of exempt activities, or on any improvements to real property. See “Capital property” on page 20.

However, you may elect to have exempt sales and leases of real property treated as taxable. This election allows the NPO to claim, under the rules for general operating expenses, ITCs and ITRs for the GST and QST paid on real property, based on its percentage of commercial use.

Real property that is used in more than 10% of the NPO’s commercial activities gives entitlement to an ITC and an ITR for the taxes paid on the acquisition of the real property, on any improvements thereto and on expenses related to it, based on the real property’s percentage of commercial use. If the percentage of commercial use is 10% or less, you cannot claim an ITC or ITR. If the percentage of commercial use is 90% or more, you can claim an ITC and ITR equal to the GST and QST paid on the acquisition of the real property, on any improvements thereto and on expenses related to it.

The rule pertaining to primary use that an NPO generally follows in claiming ITCs and ITRs for real property does not apply.

The election can be made if the following conditions are met:

- The real property is capital property.
- The real property is held in inventory.
- The real property is leased for the purpose of re-leasing it.

Real property includes both land and the buildings located on it.

To make this election, you must complete form FP-2626-V, *Election by a Public Service Body Respecting Real Property (an Immovable) or Revocation of the Election*.



TO CONTACT US

Online

revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

By mail

Individuals and individuals in business

Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations
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Revenu Québec

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Direction principale des relations
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Complaints – Bureau de la protection des droits de la clientèle

Revenu Québec

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Québec (Québec) G1X 4A5

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