

**GOODS AND SERVICES TAX / HARMONIZED SALES TAX RETURN FOR REGISTRANTS**

Business Number

Reporting Period  
From: To:

Due Date

Working Copy  
Disponible en français  
PROTECTED when completed

**INSTRUCTIONS**

1. Check the information above for completeness and accuracy. You may change your mailing address, and the name and telephone number of the contact person in your organization using the change stub on the reply envelope. For other changes, contact your Revenue Canada tax services office. **Do not make any changes to the preprinted information on the return.**
2. Generally, you must file a GST/HST return for every reporting period, even if the return reports a zero balance.
3. This form provides general instructions for your convenience and guidance only. The instructions do not replace the provisions of the *Excise Tax Act* and Regulations. For more information or assistance, please see the guide *General Information for GST/HST Registrants* or contact your tax services office.
4. Copy the amounts from the shaded boxes on the top portion to the corresponding boxes in the lower portion. Make sure that your numbers are printed in the boxes as illustrated. Identify a negative number with a minus sign in the separate box. See example below.

-	1	2	3	4	5	6	7	8	9	0	1
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5. **KEEP THE TOP PORTION OF THE RETURN FOR YOUR RECORDS.** This is your working copy. It and any other information you use to prepare your return are subject to audit and must be retained for verification purposes.
6. A balance of less than \$2 will neither be charged nor refunded.
7. Do not staple or use paper clips.
8. See reverse for line-by-line completion instructions.

**REPORTING PERIOD SUMMARY**

Sales and Other Revenue	101	00
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**TAX CALCULATION**

GST/HST Collected and Collectible	103	
Adjustment(s)	104	
Total GST/HST and Adjustments for Period (Add Lines 103 and 104)		

→ 105

Input Tax Credits (ITCs)	106	
Adjustment(s)	107	
Total ITCs and Adjustments (Add Lines 106 and 107)		

→ 108

<b>NET TAX</b> (Subtract Line 108 from Line 105)	109	
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**OTHER CREDITS IF APPLICABLE**

Instalments and Net Tax Paid	110	
Rebates	111	
Total Other Credits (Add Lines 110 and 111)		

→ 112

<b>BALANCE</b> (Subtract Line 112 from Line 109)	113 A	
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**OTHER DEBITS IF APPLICABLE**

Tax Due on Acquisition of Real Property	205	
Other Tax to be Self-Assessed	405	
Total Other Debits (Add Lines 205 and 405)		

→ 113 B

<b>BALANCE</b> (Add lines 113 A and 113 B)	113 C	
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Personal information provided on this form is protected under the provisions of the *Privacy Act* and is maintained in Personal Information Bank number RCC/P-PU-080.

<b>REFUND CLAIMED</b>
114

<b>PAYMENT ENCLOSED</b>
115

▼ Detach and Return Lower Portion ▼

GST34 E (97/06)

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Business Number	Reporting Period	From:	To:
Sales and Other Revenue <b>101</b>	• 0 0		
Instalments and Net Tax Paid <b>110</b>	Total GST/HST and Adjustments for Period <b>105</b>		
Rebates <b>111</b>	Total ITCs and Adjustments <b>108</b>		
Tax Due on Acquisition of Real Property <b>205</b>	<b>NET TAX</b> <b>109</b>		
Other Tax to be Self-Assessed <b>405</b>	<b>REFUND CLAIMED</b> <b>114</b>		
	<b>PAYMENT ENCLOSED</b> <b>115</b>		

**NOTE:**

Do not complete line 205 or line 405 until you have read the instructions on reverse and completed the Working Copy above.

I hereby certify that the information given in this return and in any attached documents is, to the best of my knowledge, true, correct and complete in every respect, and that I am the registrant, or that I am authorized to sign on behalf of the registrant.