

HST OFFSET PROGRAM—2018-19

FILING INSTRUCTIONS

Inquiries:

If you have any questions, please contact:

- Wendy Dauphinee, Department of Municipal Affairs, at (902) 424-6338 or e-mail: wendy.dauphinee@novascotia.ca.

*Forms are to be submitted to the Union of Nova Scotia Municipalities by **March 29, 2018**. E-mail (info@unsm.ca), fax (902-425-5592) or mail (Suite 1304, 1809 Barrington Street, Halifax, NS B3J 3K8) are all acceptable means of transmission.*

Base Year for Payments:

HST offset payments made to municipalities for 2018-19 will be based on the actual “total net HST costs” in fiscal year 2016-17. “Total net HST cost” is the amount, if any, by which the aggregate HST paid or payable by a municipality exceeds rebates, input tax credits and similar recoveries claimed or receivable by the Municipality.

Completion of this form will require:

- HST adjustment, input tax credit, and adjustment figures;
- consolidated (four quarters) total rebate figure;
- adjustments from Part C if any;
- adjustments from Part D if any;
- any assessment/reassessment notice adjustments to the figures related to the HST returns related to the period in question.

COPIES OF THE RETURNS AND ASSESSMENT/REASSESSMENT NOTICES ARE REQUIRED AND MUST BE ATTACHED TO PART A.

IMPORTANT:

IF ASSESSMENT NOTICES ARE NOT INCLUDED, YOUR REBATE CLAIM WILL NOT BE PROCESSED.

FAILURE TO COMPLETE ALL PORTIONS OF THIS RETURN WILL RESULT IN YOUR MUNICIPALITY NOT RECEIVING THEIR PORTION OF THE HST OFFSET PROGRAM MONIES. IN EXTENUATING CIRCUMSTANCES, UNSM WILL REVIEW THE SITUATION AND MAKE A DETERMINATION OF PAYMENT OF THE HST OFFSET MONIES.

2. Part C should be completed by all municipalities. – AGENCIES, JOINT SERVICES

Electric utilities should **NOT** be included on this form as they are eligible for Input Tax Credits on 100% of HST paid.

Amounts included in Part A or B should reflect the total net HST cost for your municipality, including the impact of your municipality’s proportionate share of jointly operated agencies such as, but not limited to: water utilities, recreation commissions and joint and district planning commissions, etc. For example, Unit A and Unit B jointly operate the AB Industrial Commission. The two units share 50/50 in the expenditures of the Commission. Unit A and unit B will list the AB Industrial Commission in Part C, indicating that they are responsible for 50% of the expenditures of that agency. Units A and B will each include in their GST submission, only 50% of the total HST paid by, rebated to, and ITC’s claimed by the AB Industrial Commission. Part C should list all jointly operated municipal agencies and your municipality’s share of agency operations. If none exist for your municipality simply mark this Part “nil”.

NOTE: In the past, amounts reported by some municipalities from related agencies (e.g. shared landfill agencies) did not always agree among municipalities partnering on the agreement. All partners should ensure that the information they provide is accurate. **We do not take responsibility for preparing reconciliations or auditing this issue.**

Please note that municipalities that provide accounting services for a jointly operated agency will have to provide the appropriate HST information to other units participating in the joint agency.

3. Part D - Should be completed by all municipalities.

This section collects information to ensure that “net HST costs” include only the municipal portion of capital expenditures and that HST costs funded by non-municipal sources are excluded from the calculations.

PLEASE ENSURE YOUR MUNICIPALITY’S “ACTUAL GAS TAX SPENT” FROM THE FEDERAL GAS TAX ANNUAL EXPENDITURE REPORT IS INCLUDED ON PART D. UNLESS YOU STATE ON PART D THE REASON WHY YOUR MUNICIPALITY IS NOT REQUIRED TO REPORT THEIR ACTUAL GAS TAX SPENT FOR THE CURRENT YEAR, YOUR APPLICATION WILL BE CONSIDERED INCOMPLETE.

4. Remember to:

- Have the form signed by the Municipal Clerk and dated.**
- Attach copies of all (four quarters) HST returns for the period reported.**
- Attach copies of all assessment or reassessment notices for the period reported.**

**HST INFORMATION
2018-19 Submission**

For the Town/Regional Municipality/Municipality of _____, based on information for the year-ended March 31, 2017.

PART A

Complete Part A or Part B, not both. Go to Part B if you completed a Form other than Form 62(E).

For those municipalities who completed Form 62(E) in fiscal 2005-06 “Goods and Services Tax Return for Registrants” please complete the following information from HST returns of the fiscal period 2016-17, ensuring all four quarters are included:

FORM 62 (E)

Total HST Adjustments LINE 104 _____
Total Input Tax Credits LINE 106 _____
Total ITC Adjustments LINE 107 _____

		Amount from Form 62 (E) ①	Amount from Part C (+/-) ②	Rebate Amount ③
Total Rebates	Line 111	_____	_____	= _____
	LESS: Non-municipal funding adjustment from Part D:			(_____) ④
	Adjustments, if any, from assessment/reassessment notices (+/-)			_____ ⑤
	Total adjusted rebate: ① +/- ② - ④ +/- ⑤ = ⑥			_____ ⑥

GO TO Part C and D.

On behalf of Town/Regional Municipality/Municipality of _____ .

_____ (Clerk’s Signature)

_____ Contact (person completing form if other than above)

Date: _____

Contact person email _____

PART B

Complete Part A or Part B, not both. If you submitted Form 62 (E), return to Part A and complete.

For those municipalities who completed Forms 284E OR 66E “Goods and Services Tax Rebate Application for Non-registrant Public Service Bodies” OR “Goods and Services Tax Rebate Application for Public Service Bodies”, please complete the following information from HST returns of the fiscal period 2016-17, ensuring all four quarters are included.

FORM 284(E)

	Amount from Form 284(E) ①	Amount from Part C (+/-) ②	Rebate Amount ③
Rebate entitlement Line 114	_____	_____	= _____
	LESS: Non-municipal funding adjustment - Part D:		(_____) ④
	Adjustments, if any, from assessment/reassessment notices (+/-)		_____ ⑤
	Total adjusted rebate: ① +/- ② - ④ +/- ⑤ = ⑥		_____ ⑥

GO TO Part C and D.

FORM 66(E) (96)

	Amount from Form 66(E) ①	Amount from Part C (+/-) ②	Rebate Amount ③
Total Rebates Line 409	_____	_____	= _____
	LESS: Non-municipal funding adjustment - Part D:		(_____) ④
	Adjustments, if any, from assessment/reassessment notices (+/-)		_____ ⑤
	Total adjusted rebate: ① +/- ② - ④ +/- ⑤ = ⑥		_____ ⑥

GO TO Part C and D.

On behalf of Town/Regional Municipality/Municipality of _____ .

(Clerk’s Signature)

Contact (person completing form if other than above)

Date: _____ Contact person email _____

Please return all documents by **March 29, 2018**, to the UNSM office at:

INFO@UNSM.CA OR 902-425-5592 (FAX) OR SUITE 1304, 1809 BARRINGSTON STREET, HALIFAX, NS B3J 3K8

PART C
Listing of jointly operated municipal agencies
(See filing instructions)

NAME OF AGENCY	OTHER UNIT(S) SHARING IN COSTS	YOUR PERCENT SHARE OF TOTAL COSTS	HST REBATE TO BE ADDED OR DEDUCTED FROM PART A OR B

Total adjustment to rebates on forms: _____
(Insert this amount on Part A or B
where indicated by ②)

**PLEASE INFORM THE UNSM IF THIS FORM IS NOT APPLICABLE
TO YOUR UNIT**