



CONSUMER ENERGY REBATE APPLICATION

Residential Energy Credit and Rebate Program
under the *Consumption Tax Rebate and Transition Act*

INSTRUCTIONS:

- Refer to the instructions on **Pages 3 and 4** before completing.
- Diplomats, members of the consular corps and visiting forces are not eligible for an energy rebate.
- An application will not be processed if this form is incomplete and/or all invoices, receipts or other documents are not submitted to support the amounts claimed.
- If you require additional information, call the Taxpayer Services Information line toll-free at 1 877 388-4440.

Freedom of Information and Protection of Privacy Act (FOIPPA)

The personal information on this form is collected for the purpose of administering the *Consumption Tax Rebate and Transition Act* under the authority of both this Act and section 26 of the FOIPPA. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 953-3671, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.)
E-mail: FOI.QRYS@gov.bc.ca

PART A – APPLICANT INFORMATION

FULL LEGAL NAME

FEDERAL BUSINESS NUMBER (if applicable)

MAILING ADDRESS – Include city, province and postal code (If the application is approved, a cheque will be mailed to this address)

CONTACT NAME	CONTACT PHONE NO. ()	CONTACT FAX NO. ()	CONTACT E-MAIL ADDRESS
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THIRD PARTY REPRESENTATIVE IDENTIFICATION (name of individual or firm) – If any person other than the applicant, or an authorized employee or director of the applicant, has approval to act on behalf of the applicant, complete the following:

CONTACT NAME	CONTACT PHONE NO. ()	CONTACT FAX NO. ()	CONTACT E-MAIL ADDRESS
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(✓) Check this box if you authorize ministry staff to correspond with you or your representative by fax and/or email.

1. Can the applicant claim an input tax credit under Part IX of the *Excise Tax Act* (Canada) in relation to the energy products included in this claim? YES NO

2. If the answer to question 1 is yes, for what portion of the energy products may an input tax credit be claimed? _____ %

3. Is the applicant a public service body that is eligible to receive a rebate under section 259 of the *Excise Tax Act* (Canada)? YES NO **If yes, complete Parts B, E and G**

PART B – PROPERTY INFORMATION

CIVIC ADDRESS OF PROPERTY WHERE ENERGY PRODUCTS WERE USED (If different from applicant address in Part A)

PROPERTY IDENTIFICATION NUMBER (PID #) OR STRATA PLAN NUMBER

(✓) CHECK THE BOX THAT BEST DESCRIBES THIS PROPERTY:

THIS PROPERTY IS 100% RESIDENTIAL – Complete Parts C and G

THIS PROPERTY IS A MIXED USE BUSINESS/RESIDENTIAL PROPERTY – Complete Parts D, F and G

THIS PROPERTY IS A MIXED USE FARM/RESIDENTIAL PROPERTY – Complete Parts D, F and G

PART C – REBATE CALCULATION – 100% Residential Property (No Business Use)

CLAIM PERIOD		COLUMN A	COLUMN B	COLUMN C	COLUMN D
		ENERGY PRODUCT TYPE			
FROM	TO				
YYYY / MM / DD	YYYY / MM / DD				
LINE 1	Total Eligible Energy Cost by Energy Product before HST from Box A of the <i>Eligible Energy Cost Worksheet</i> on Pages 5 and 6				
LINE 2	Provincial Component of HST (7%)	0.07	0.07	0.07	0.07
LINE 3	Rebate Claim by Energy Product (Line 1 x Line 2)				
LINE 4	Total Rebate Claim for All Energy Products (sum of amounts on Line 3 of Columns A to D)				

PART D – REBATE CALCULATION – Mixed Use Property

CLAIM PERIOD		COLUMN A	COLUMN B	COLUMN C	COLUMN D
FROM	TO	ENERGY PRODUCT TYPE			
YYYY / MM / DD	YYYY / MM / DD				
LINE 1	Total Eligible Energy Cost by Energy Product before HST from Box A of the <i>Eligible Energy Cost Worksheet</i> on Pages 5 and 6				
LINE 2	Provincial Component of HST (7%)				
		0.07	0.07	0.07	0.07
LINE 3	Residential Portion – See Box D of Part F for a suggested method for calculating this portion. For example, if 50% of the energy product is used for residential purposes, enter 0.50				
LINE 4	Rebate Claim by Energy Product (Line 1 x Line 2 x Line 3)				
LINE 5	Total Rebate Claim for All Energy Products (sum of amounts on Line 4 of Columns A to D)				

PART E – REBATE CALCULATION – Public Service Body

CLAIM PERIOD		COLUMN A	COLUMN B	COLUMN C	COLUMN D
FROM	TO	ENERGY PRODUCT TYPE			
YYYY / MM / DD	YYYY / MM / DD				
LINE 1	Total Eligible Energy Cost by Energy Product before HST from Box A of the <i>Eligible Energy Cost Worksheet</i> on Pages 5 and 6				
LINE 2	Provincial Component of HST (7%)				
		0.07	0.07	0.07	0.07
LINE 3	Residential Portion – See Box D of Part F for a suggested method for calculating this portion. For example, if 100% of the energy product is used for residential purposes, enter 1.00 and if 50% of the energy product is used for residential purposes, enter 0.50				
LINE 4	Portion of the provincial part of the HST not eligible for the public service body rebate. For example, a hospital authority that may claim a public service body rebate of 58%, enter 0.42				
LINE 5	Rebate Claim by Energy Product (Line 1 x Line 2 x Line 3 x Line 4)				
LINE 6	Total Rebate Claim for All Energy Products (sum of amounts on Line 5 of Columns A to D)				

PART F – RESIDENTIAL PORTION CALCULATION – Mixed Use Property (you must not claim a rebate on the portion of an energy product for which you may claim an input tax credit).

A	B	C	D
TOTAL PROPERTY SPACE (e.g. sq. ft. or # rooms)	TOTAL NON-RESIDENTIAL SPACE (e.g. sq. ft. or # rooms)	TOTAL RESIDENTIAL SPACE (e.g. sq. ft. or # rooms)	RESIDENTIAL PORTION (C ÷ A)
BOX A	BOX B	BOX C	BOX D

PART G – CLAIMANT CERTIFICATION

I certify that all information provided on this form and in all attachments is true and correct to the best of my knowledge and belief. The energy products included in this claim were for residential use in a residential dwelling **and** the amounts have not been previously claimed. I certify that no input tax credit or public service body rebate may be claimed under the *Excise Tax Act (Canada)* for the amounts included in this claim. I acknowledge that any false information may result in a fine of up to \$10,000 and/or imprisonment of up to two years.

SIGNATURE OF SIGNING AUTHORITY	PRINT NAME OF SIGNING AUTHORITY	PRINT TITLE OF SIGNING AUTHORITY	DATE SIGNED YYYY / MM / DD
X			

Instructions for Completing the Consumer Energy Rebate Application

General Instructions:

Complete this application form to claim a rebate of the provincial component of the HST paid on qualifying energy products purchased in British Columbia. You may claim a rebate for the portion of the energy products used for a residential purpose in a residential dwelling where your energy supplier did not provide an energy credit.

You must not claim a rebate to the extent you are entitled to claim an input tax credit under Part IX (Goods and Services Tax) of the *Excise Tax Act* (Canada) (the federal Act) in relation to the HST paid for the energy products. If you are a public service body, you must not claim an energy rebate for the provincial portion of the HST paid for the energy products for which you may receive a rebate under section 259 of the federal Act.

For further information on the Residential Energy Credit and Rebate Program, including what are qualifying energy products, what is residential use, what is a residential dwelling and how to calculate the rebate amount, refer to **HST Notice 10 – Residential Energy Credit and Rebate Program Notice for Consumers**.

You must complete a separate rebate application form for each property where energy products were used for which you are claiming an energy rebate. Invoices, receipts or other documents showing the date of purchase, the energy product purchased, the name of the seller and purchaser, the seller's HST number and the amount of HST charged on the purchase must be submitted with the completed application form.

The ministry must receive your application for rebate within two years from the date you paid the tax. The ministry will not process a claim of less than \$10. If a claim for rebate is for more than \$10 but less than \$100, you cannot submit more than one application per calendar year. You must not submit more than three rebate applications of \$100 or more per calendar year per property.

PART A – Applicant Information

Enter your legal name and mailing address. Also enter your nine digit federal business number if you have one. Include the name and phone number of a person who can respond to questions from ministry staff about this application.

If a third party representative will be acting on your behalf for this claim, provide the contact name and phone number of the individual or firm.

If you authorize ministry staff to correspond with you or your representative by fax and/or e-mail, provide that contact information.

Indicate if you are a GST/HST registrant that may claim an input tax credit under Part IX of the federal Act in relation to the energy products included in this claim. Indicate the portion of the HST charged on the energy products for which you may claim an input tax credit.

Indicate if you are a **public service body** that may be paid a rebate under section 259 of the federal Act. The following are categories of public service bodies and the percentage of the provincial portion of the HST the public service body may claim for rebate under the federal Act:

Municipalities, Universities &	
Public Colleges	75%
School Authorities	87%
Hospital Authorities & Facility Operators	58%
Charities & Qualifying Non-Profit Organizations	57%

For additional information about the public service body rebate, refer to the **Canada Revenue Agency** website. If you are a public service body, you must complete Parts B, E, and G of the application form.

PART B – Property Information

Identify the address of the property in which the energy products were used if different than the address provided in Part A. A separate rebate application form must be completed for each property.

Provide the nine digit property identification number from your property tax notice. If the property is a strata property and the energy products are used in other than an individual strata unit, provide the strata plan number.

Check the box that best describes the property: 100% residential, mixed use commercial/residential or mixed use farm/residential.

PART C – Rebate Calculation - General

Claim Period

The start date of your claim period is the oldest date that tax was paid. The end date is the most recent date that tax was paid.

Enter the qualifying energy product types at the top of Columns A to D (one energy product type per column). If you are claiming a rebate on more than four energy product types, create your own schedule and include the same detailed information.

To calculate your energy rebate, you must complete the Eligible Energy Cost Worksheet (**Pages 5 and 6** of the application form). On the Eligible Energy Cost Worksheet, identify the energy product type and list the details of each invoice (e.g. invoice date, supplier name, supplier HST number and the eligible energy cost before HST).

The eligible energy cost is the amount payable for the purchase of an energy product other than amounts payable for service charges, administration charges, equipment related charges and the power levy charged in the South Coast BC Transportation Service Region.

PART C - Rebate Calculation - 100% Residential Property

Line 1 Total Eligible Energy Cost Before HST

Enter the total eligible energy cost for each energy product as calculated from Box A for the applicable energy product type on the Eligible Energy Cost Worksheet.

Line 2 Provincial Component of the HST (7%)
The provincial component of the HST is 7%. For purposes of calculating the rebate the amount on line 2 is 0.07.

Line 3 Rebate Claim by Energy Product
Calculate the rebate for each energy product by multiplying Line 1 by Line 2 and enter on Line 3.

Line 4 Total Rebate Claim - All Energy Products
Calculate the total rebate claim by adding the rebate claim for each energy product in Columns A to D and enter under Column D of Line 4.

PART D - Rebate Calculation Mixed Use Property

Line 1 Total Eligible Energy Cost Before HST
Enter the total eligible energy cost for each energy product as calculated from Box A for the applicable energy product type on the Eligible Energy Cost Worksheet.

Line 2 Provincial Component of the HST (7%)
The provincial component of the HST is 7%. For purposes of calculating the rebate, the amount on Line 2 is 0.07.

Line 3 Residential Portion
Enter the portion of the energy product that was used for a residential purpose. For example, if 75% of the energy product was used for residential purposes, enter 0.75.

Refer to Part F for a suggested method to calculate the residential portion of a mixed use property.

If you are a GST/HST registrant, you must only claim an energy rebate on the portion of the energy product for which you may not claim an input tax credit.

Line 4 Rebate Claim by Energy Product
Calculate the rebate for each energy product by multiplying Line 1 by Line 2 and by Line 3 and enter on Line 4.

Line 5 Total Rebate Claim - All Energy Products
Calculate the total rebate claim by adding the rebate claim for each energy product in Columns A to D and enter under Column D of Line 5.

PART E - Rebate Calculation - Public Service Body

Line 1 Total Eligible Energy Cost Before HST
Enter the total eligible energy cost for each energy product as calculated from Box A for the applicable energy product type on the Eligible Energy Cost Worksheet.

Line 2 Provincial Component of the HST (7%)
The provincial component of the HST is 7%. For purposes of calculating the rebate, the amount on Line 2 is 0.07.

Line 3 Residential Portion
Enter the portion of the energy product that was used for a residential purpose. For example, if 75% of the energy product was used for residential purposes, enter 0.75 and if 100% of the energy product was used for residential purposes, enter 1.00.

Line 4 Portion of the Provincial Part of the HST Not Eligible for the Public Service Body Rebate
Enter the portion of the provincial part of the HST for which you are not eligible to claim a public service body rebate. For example:

Municipalities, Universities &
Public Colleges0.25
School Authorities0.13
Hospital Authorities & Facility Operators..... 0.42
Charities & Qualifying Non-Profit
Organizations.....0.43

Line 5 Rebate Claim by Energy Product
Calculate the rebate for each energy product by multiplying Line 1 by Line 2, by Line 3 and by Line 4 and enter on Line 5.

Line 6 Total Rebate Claim – All Energy Products
Calculate the total rebate claim by adding the rebate claim for each energy product in Columns A to D and enter under Column D of Line 6.

PART F - Residential Portion Calculation Mixed Use Property

Complete Part F if the property identified in Part B is a mixed use property and you may not claim an input tax credit on the energy products included in the claim. A suggested method to calculate the portion of the energy product used for a residential purpose is based on the square footage of the residential portion of the property divided by the total square footage of the property.

PART G – Claimant Certification

The person that paid the tax must apply for the rebate. The claimant certification section must be signed by the person that paid the tax. If the claimant is a corporation, the certification must be signed by a member of the board of directors or an authorized employee of the corporation. Print the name and title (if applicable) of the signing authority.

Send your completed application form, Eligible Energy Cost Worksheet and copies of all your invoices, receipts or other documents to:

Ministry of Finance
Refund Section
PO Box 9628 Stn Prov Govt
Victoria BC V8W 9N6

