

PSB Rebate (GST66) – Quick Guide & Worksheet

This guide explains how Canadian public service bodies (PSBs) can claim the GST/HST Public Service Bodies' Rebate using CRA Form GST66 and, where applicable, the Provincial Schedule RC7066-SCH.

1. Who is eligible?

- Registered charities
- Qualifying non-profit organizations (QNPOs)
- Municipalities, universities, public colleges, school authorities, hospital authorities

The rebate applies to GST/HST paid on eligible expenses that cannot be recovered as input tax credits (ITCs).

2. Forms to file

- GST66 – Application for GST/HST Public Service Bodies' Rebate
- RC7066-SCH – Provincial Schedule (for HST participating provinces)
- GST523-1 – Government funding form (QNPOs only)

3. Filing deadlines

- GST/HST registrants: File within four years from the due date of the GST/HST return for the claim period.
- Non-registrants: File within four years from the last day of the claim period.

4. Common Federal rebate rates (snapshot)

Activity Type	Federal Rebate Rate
Municipality	100%
Hospital authority (public hospital)	83%

activities)	
University / public college (non-profit)	67%
School authority (non-profit)	68%
Charity / qualifying NPO	50%

5. How to calculate the rebate (simplified steps)

1. Determine non-creditable GST/HST (ITCs already removed)
2. Allocate expenses by activity type
3. Apply the correct federal and provincial rebate factors
4. Complete [GST66](#) and [RC7066-SCH](#) (if applicable)

6. Worksheet – federal portion

Activity Type	Rebate Rate	Non-Creditable GST/HST (couldn't recover as an input tax credit (ITC))	Rebate Amount
Municipality	100%		
Hospital authority (public hospital activities)	83%		
University / public college (non-profit)	67%		
School authority (non-profit)	68%		
Charity / qualifying NPO	50%		

Important notes

- You cannot claim a PSB rebate on expenses that already received a point-of-sale rebate.
- Keep invoices, allocation calculations, and working papers for at least six years.
- Provincial rebate rates vary by province—always confirm using RC7066-SCH.

For more information, please visit:

nextgenbizsolution.com / connect@nextgenbizsolution.com / (416) 250-0148 / [Schedule a Call](#)

Determination of whether an entity is a non-profit organization for purpose of the Excise Tax Act (ETA)

Qualifying NPO

Form GST523-1, Non-profit Organizations – Government Funding to determine their eligibility for the rebate