



Canada Revenue
Agency

Agence du revenu
du Canada

First Nations Goods and Services Tax (FNGST)

Is this guide for you?

This guide is for you if you own or operate a business in Canada and you sell or provide goods and services on land where the First Nations Goods and Services Tax (FNGST) applies. The guide provides information on the FNGST such as what is taxable, how to collect and report the tax, and when the tax applies.

GST/HST and Quebec

In Quebec, Revenu Québec generally administers the goods and services tax/harmonized sales tax (GST/HST). If the physical location of your business is in Quebec, you have to file your returns with Revenu Québec using its forms, unless you are a selected listed financial institution (SLFI). For more information, see the Revenu Québec publication IN-203 V, *General Information Concerning the QST and the GST/HST*, available at www.revenuquebec.ca, or call 1-800-567-4692. If you are an SLFI and you have a permanent establishment in Quebec go to www.cra.gc.ca/slfi.

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This guide uses plain language to explain the most common tax situations. It is provided for information only and does not replace the law.

La version française de cette publication est intitulée *Taxe sur les produits et services des Premières nations (TPSPN)*.

What's new?

We list the major changes below, including changes that have been announced but were not law at the time of printing this guide. If they become law as proposed, they will be effective as of the dates indicated.

First Nations Goods and Services Tax in Quebec

On June 26, 2013, the *First Nations Goods and Services Tax Act* (FNGST Act) and the *Federal-Provincial Fiscal Arrangements Act* (FPFAA) were amended to establish a basis in federal legislation for Revenu Québec to administer the FNGST on behalf of First Nations in Quebec.

Note

There are no First Nations in Quebec that have implemented an FNGST at this time.

Harmonized sales tax for Prince Edward Island

On April 1, 2013, Prince Edward Island harmonized its provincial sales tax with the GST to implement the harmonized sales tax at the rate of 14% (5% federal part and 9% provincial part). For information on the transitional rules, see GST/HST Notice 278, *Harmonized Sales Tax for Prince Edward Island - Questions and Answers on General Transitional Rules for Personal Property and Services*, GST/HST Notice 279, *Harmonized Sales Tax for Prince Edward Island (P.E.I.) - Questions and Answers on Transitional Rules for Housing and Other Real Property Situated in P.E.I.*, and GST/HST Notice 282, *Harmonized Sales Tax for Prince Edward Island – Questions and Answers that relate to Public Service Bodies, Health and Education*.

Elimination of the harmonized sales tax in British Columbia

As of April 1, 2013, the HST at the rate of 12% (5% federal part and 7% provincial part) no longer applies in British Columbia. The HST at the rate of 12% has been replaced by the GST at the rate of 5% and a provincial sales tax. For information on the elimination of the HST, see GST/HST Notice 270, *Elimination of the HST in British Columbia in 2013 – Questions and Answers*, and GST/HST Notice 276, *Elimination of the HST in British Columbia in 2013 - Transitional Rules for Real Property Including New Housing*.

Handling business taxes online

We have added new online services to make it faster, simpler, and more convenient for you to handle your business tax accounts. For more information, see "Handling business taxes online" on page 10.

Matsqui First Nation Implements the First Nations Goods and Services Tax

As of May 21, 2013, the First Nations goods and services tax (FNGST) applies to supplies made on the lands of the Matsqui First Nation, excluding supplies made on the reserve (i.e., Pekk'w'xe:yles) that the Matsqui First Nation shares with other British Columbia First Nations. For more information, see Notice 283, *The Matsqui First Nation Implements the First Nations Goods and Services Tax*.

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What is the First Nations goods and services tax?

The First Nations goods and services tax (FNGST) is a 5% tax on taxable supplies of goods and services on certain First Nations land. This tax applies when a band council, or other governing body, of a First Nation passes its own law imposing the FNGST and enters into a tax administration agreement concerning the FNGST. The Canada Revenue Agency administers the FNGST for First Nations. The list of First Nations that have imposed the FNGST is on our website at www.cra.gc.ca/gsthst.

The FNGST has the same basic operating rules as the GST/HST. The same goods and services taxable under the GST/HST are taxable under the FNGST. Administratively, you use the same forms and returns for both GST/HST and FNGST purposes.

On land where the FNGST applies, everyone has to pay the FNGST on most supplies of goods and services (except zero-rated or exempt supplies). The tax rate for FNGST is 5%, identical to the GST, or the federal part of the HST. You will find more information on GST/HST in Guide RC4022, *General Information for GST/HST Registrants*.

A First Nation that is an Indian band may have more than one area of reserve land. Similarly, a self-governing First Nation may have more than one area of settlement land over which it exercises governmental powers. When a First Nation imposes the FNGST, it applies on all land of that First Nation, other than reserves shared with other First Nations.

How does the FNGST differ from other taxes?

The *Indian Act* provides that personal property of an Indian or an Indian band situated on a reserve is not subject to tax. Under the GST/HST, the tax treatment of purchases by Indians on this land is consistent with the *Indian Act*. That is, a vendor does not have to charge GST/HST on taxable supplies made on reserve to an Indian but must maintain adequate evidence (for example, the 9- or 10-digit registry number or the band name and family number from the Certificate of Indian Status card), that the sale was to an Indian.

The FNGST Act allows those First Nations listed in Schedule 1 to the FNGST Act to pass First Nation laws that impose the FNGST on everyone, including Indians. Other First Nations have passed by-laws that impose the First Nations Tax (FNT), which is a tax on three listed products. We administer both taxes for the First Nations.

Here is a brief description of the basic features of GST/HST, FNGST, FNT, situations where no tax applies, and FNGST/FNT in the participating provinces.

GST/HST

The goods and services tax (GST) is a tax that applies on most supplies of goods and services made in Canada. The GST also applies to supplies of real property (land and buildings) and intangible property such as trademarks, rights to use a patent, and digitized products downloaded from the Internet and paid for individually.

The participating provinces (New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, and Prince Edward Island) harmonized their provincial sales tax with the GST to implement the harmonized sales tax (HST) in those provinces. Generally, the HST applies to the same base of goods and services as the GST.

GST/HST registrants who make taxable supplies (other than zero-rated supplies) in the participating provinces collect tax at the applicable HST rate (15% in Nova Scotia, 13% in New Brunswick, Newfoundland and Labrador, and Ontario, and 14% in Prince Edward Island). Registrants collect tax at the 5% GST rate on taxable supplies they make in the rest of Canada (other than zero-rated supplies).

Zero-rated supplies, such as most basic groceries and certain medical devices, are taxable at a rate of 0%. You do not charge GST/HST on these supplies, but you can claim input tax credits (ITCs) for the GST/HST paid or payable on your purchases related to these supplies. A number of supplies of goods and services are exempt from GST/HST—that is, GST/HST does not apply to them and you cannot claim ITCs for the GST/HST paid or payable on your purchases related to them.

However, certain provincial and territorial governments or Indians and Indian bands acquiring property on a reserve do not always pay GST/HST on their purchases. For more information about collecting tax in these circumstances, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

FNGST

The FNGST is a 5% tax on supplies of most goods and services on First Nations land where the FNGST applies. Everyone has to pay FNGST on the taxable supplies (other than zero-rated supplies) they buy on First Nations land where the FNGST applies, except some provincial and territorial governments. The FNGST applies to the same supplies of goods and services on this land and in the same way that the GST/HST applies to supplies of goods and services within the rest of Canada. When the FNGST applies to a supply, then the GST, or the federal part of the HST, does not.

FNT

The FNT is a tax on the supply of listed products on the land of a First Nation that has passed a by-law imposing this tax. A listed product refers to alcoholic beverages, fuel, and tobacco products that are specifically mentioned in the band's by-law. On reserves where FNT applies, everyone has to pay FNT on the listed products they buy.

The tax rate for FNT is 5%, the same as GST, FNGST, and the federal part of the HST. When the FNT applies to a listed product, then the GST, the federal part of the HST, and the FNGST do not apply. The usual rules will continue

to apply to supplies of other goods and services on reserves where FNT applies. For more information about the FNT, see Booklet RC4072, *First Nations Tax (FNT)*.

No tax

On reserves where a First Nation has not passed a by-law imposing FNT or a law imposing FNGST, Indians, Indian bands, unincorporated band-empowered entities, and incorporated band-empowered entities purchasing goods for band management activities can purchase goods without paying GST/HST as long as they have the appropriate documentation to show the vendor.

They can also purchase goods off a reserve without paying GST/HST, as long as they show the vendor the appropriate documentation, and the goods are delivered to a reserve by the vendor or the vendor's agent.

Services performed totally on a reserve for an Indian who is on a reserve at the time the service is performed, such as a haircut given on a reserve, are relieved of tax.

With some exceptions, services acquired on or off a reserve by an Indian band or band-empowered entity for band management activities or for real property on a reserve, are relieved of tax. For more information, see Technical Information Bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians (B-039)*.

FNGST/FNT in the participating provinces

A First Nations tax only replaces the federal part of the HST. Therefore, if an Indian, Indian band or band-empowered entity were to acquire taxable goods or services on reserve land where the FNGST or the FNT applies, the supply would be subject to the FNGST or the FNT at the rate of 5%. Provided the purchaser meets the criteria set out in B-039, the provincial part of the HST would be relieved. Where the purchaser does not qualify for relief of the provincial part of the HST under B-039, registered vendors are required to collect the provincial part of the HST in participating provinces unless relief of that part is provided by some other legislation or policy.

For more information, see GST/HST Notice 254, *Collecting First Nations Taxes in a Participating Province*, or call 1-800-959-5525.

Who collects the FNGST?

GST/HST registrants who make taxable supplies of goods and services on land where the FNGST applies have to collect the FNGST. If you are already registered for the GST/HST, you are automatically registered for the FNGST.

All businesses, including those owned by Indians, Indian bands, or band-empowered entities, must register for the GST/HST if they are not small suppliers and are making taxable supplies in Canada. All registrants must collect the FNGST from everyone who purchases taxable supplies of

goods and services on First Nations land where the FNGST applies.

You have to register if:

- you provide taxable goods and services in Canada; and
- you are not a small supplier.

Small supplier

If you sell or provide taxable goods and services in Canada you have to register for the GST/HST and charge tax on your taxable supplies, unless you are a small supplier.

You are a small supplier if your worldwide revenues from taxable supplies of goods and services, including zero-rated supplies, are \$30,000 (\$50,000 for public service bodies) or less in the last four consecutive calendar quarters and in any single calendar quarter. When determining your worldwide revenues from taxable supplies, you are to include your revenues from goods and services supplied on the land of a First Nation.

You also have to include all of your associates' revenues when you calculate your taxable supplies. However, you do not include sales of capital property and supplies of financial services or goodwill. For more information on associates, see Guide RC4022, *General Information for GST/HST Registrants*.

If you are a small supplier and decide not to register for the GST/HST or FNGST, then you do not charge GST/HST or FNGST to your customers and you cannot claim ITCs to recover the GST/HST or FNGST paid or payable on your purchases and operating expenses.

If you are a small supplier and decide to register voluntarily, you have to charge FNGST (or GST/HST, in cases where FNGST does not apply), on your taxable supplies and you may claim ITCs to recover the FNGST or the GST/HST paid or payable on your purchases and operating expenses.

Exception

Taxi and limousine operators must register for GST/HST for their taxi operations, even if they are small suppliers.

For more information on how to register for the tax, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

What is subject to the FNGST?

All taxable supplies of goods and services made on First Nations land where the FNGST applies are subject to 5% FNGST (except zero-rated supplies). When the FNGST applies to the supply, then the GST does not. However, while FNGST applies to taxable supplies made on First Nation land where FNGST applies, the usual GST/HST rules continue to apply to taxable supplies of goods and services you make off this land. You will find more information on the GST/HST in Guide RC4022, *General Information for GST/HST Registrants*.

Goods and services taxable at 5%

Supplies of goods and services subject to FNGST at the rate of 5% are called taxable goods and services.

Examples of goods and services taxable at 5% include:

- sales and leases of automobiles;
- car repairs;
- soft drinks, candies, and potato chips; and
- household goods and furniture.

Zero-rated supplies

Zero-rated supplies refer to a limited number of goods and services that are taxable at the rate of 0%. This means there is no FNGST charged on the supply of these goods and services, but GST/HST registrants can claim an ITC for the GST/HST/FNGST paid or payable on purchases and expenses made to provide them.

Examples of goods and services taxable at 0% include:

- most basic groceries (for example, milk, bread, and vegetables);
- most agricultural products (for example, wheat, grain, raw wool, and unprocessed tobacco); and
- most fish products (for example, fish for human consumption).

Exempt supplies

A small number of supplies are exempt from FNGST and GST/HST—that is, no tax applies to them. This means that you do not charge your customers the FNGST (or the GST/HST) on these supplies, and you do not claim ITCs on purchases and expenses made to provide them. Generally, if you provide only exempt goods and services, you cannot register for the GST/HST.

Examples of **exempt** supplies include:

- long-term residential accommodation (of one month or more);
- most health, medical, and dental services performed by certain regulated health care professionals, physicians, or dentists for medical reasons;
- bridge, road, and ferry tolls (ferry tolls are zero-rated if the ferry service is to or from a place outside Canada); and
- many educational services such as courses supplied by a vocational school leading to a certificate or a diploma, which allows the practice of a trade or a vocation, or tutoring services made to an individual in a course that follows a curriculum designated by a school authority.

How does the FNGST work?

As a registrant, you are responsible for collecting the FNGST from your customers when you supply taxable goods and services on land where FNGST applies. You collect the GST/HST when you supply taxable goods and services in the rest of Canada. You hold this tax in trust until you remit it to us by way of a GST/HST tax return.

You need to calculate your business's net tax for each reporting period and report this on your GST/HST return. To do so, you calculate the FNGST (and GST/HST) collected and collectible on your taxable supplies made during the reporting period, and the FNGST and GST/HST paid and payable on your business purchases and expenses for which you can claim an ITC.

The difference between these two amounts (your tax collected and collectible and your ITCs), including any adjustments, is called your **net tax**. If your FNGST and GST/HST collected and collectible is more than your ITCs, send us the difference. If your ITCs are more than the FNGST and GST/HST collected and collectible, you can claim a refund of the difference.

What forms do you use?

Use the same tax return you use to report the GST/HST, the personalized Form GST34-2, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants*, which contains pre-printed information about your account. Where both types of taxes are collected (FNGST for taxable supplies on the land where FNGST applies and GST/HST for taxable supplies to the rest of Canada), you add them together and report the total amounts. You do not need to separate your FNGST sales from your GST/HST sales.

If you do not have a personalized GST/HST return, you can use Form GST62, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return (Non-Personalized)*. You can order it at www.cra.gc.ca/orderforms or by calling 1-800-959-5525.

In addition to using the same tax return to report your tax collected, for FNGST purposes you use the same election forms, rebate applications, or other returns that you use for GST/HST purposes.

Mandatory electronic filing

You may have to file your return electronically if one or more of the following situations apply:

- your annual taxable supplies (including those of your associates) are greater than \$1.5 million;
- you are required to recapture ITCs for the provincial part of the HST on certain inputs in British Columbia (July 1, 2010 to March 31, 2013), Ontario or Prince Edward Island; or
- you are a builder who is affected by the transitional housing measures in British Columbia (including transitional measures for the elimination of the HST), Ontario or Prince Edward Island; builders must use GST/HST NETFILE to report these transactions.

For more information on mandatory electronic filing, see Guide RC4022, *General Information for GST/HST Registrants*, or go to www.cra.gc.ca/gsthst-filing.

GST/HST NETFILE and TELEFILE

You file your return electronically using GST/HST NETFILE or TELEFILE by entering the required information, including your four-digit access code (printed on your personalized GST/HST return). All GST/HST registrants, except for those registrants whose account is administered by Revenu Québec, receive or can request a four-digit access code. For more information, go to www.cra.gc.ca/gsthst-filing or call 1-800-959-5525.

Input tax credits

You recover the tax paid or payable on your purchases and expenses related to your commercial activities by claiming an ITC on your GST/HST return. For example, if you buy taxable goods to resell in your store, you can recover the FNGST and GST/HST you paid on the purchases of those goods by claiming an ITC. You cannot claim an ITC to recover the tax paid or payable on purchases related to your supplies of exempt goods and services, or those for personal use.

Most registrants claim their ITCs when they file their GST/HST return for the reporting period in which they made their purchases. However, generally you can claim your ITCs on any subsequent return that you file by the due date of the return for the last reporting period that ends four years from the end of the period in which the ITC could have first been claimed.

Place of supply

To determine whether a supply is subject to FNGST, the place of that supply must first be established. Generally, a supply of property takes place on the land where the property is sold from or delivered to. For services, the supply is normally made on the land where the service is performed. If these supplies take place on First Nations land where the FNGST applies, these supplies are subject to the 5% FNGST (unless the supplies are zero-rated or exempt).

Example

An Indian individual lives on the land of a First Nation where the FNGST applies. He orders a bicycle by telephone from a department store catalogue. He asks that the bicycle be delivered to his residence. The bicycle is being delivered to land where the FNGST applies, so there is no tax relief available under the *Indian Act*. The 5% FNGST applies to the supply.

Exception to place of supply rules for vehicles leased for periods of more than three months

The lease of a vehicle for three months or less follows the same general place of supply rules as set out above. However, under the FNGST, there is an exception for vehicles leased for periods of more than three months.

The place of supply for the lease of a passenger vehicle by an individual for a period of more than three months is made on the land of the First Nation if the individual ordinarily resides on the land of a First Nation where the FNGST applies at the time the supply is made. Consequently, the FNGST applies to the lease payments.

Example

An Indian university student who ordinarily resides on the land of a First Nation where the FNGST applies temporarily lives on campus that is located off First Nation land. She leases a passenger vehicle for a period of three years. The FNGST applies to the lease payments because the student is considered to ordinarily be residing on the land of a First Nation where the FNGST applies.

For persons other than individuals (such as an Indian band), a lease of a passenger vehicle for a period of more than three months is made on the land of a First Nation where the FNGST applies if the ordinary location of the vehicle is on that land at the time the supply is made. Where the First Nation has imposed the FNGST, the lease is taxable at 5%. Normal GST/HST rules apply if the vehicle is not ordinarily located on land where the FNGST applies.

Example

A band that signs a long-term lease on an eight-passenger van to transport band members' children to a school located off that land where the FNGST applies. The vehicle is kept in a secure parking facility on the school's property. The FNGST does not apply to the lease payments, because the usual location of the vehicle is outside the land of the First Nation. In this example, normal GST/HST rules apply to the lease.

Informing your customers

You need to let your customers know if tax is being applied to their purchases. You can use cash register receipts, invoices, or contracts to inform your customers, or you can post signs at your place of business. There is no need to change your cash registers or invoicing systems to add the FNGST separately from the GST/HST.

You also need to provide specific information to your customers who are registrants claiming ITCs. For more detailed information about informing your customers, see Guide RC4022, *General Information for GST/HST Registrants*.

Self-assessment of the FNGST

Bringing in goods from inside Canada

As an Indian or an Indian band, if you purchase goods on a tax-relieved basis under the *Indian Act*, and you bring the goods onto the land of a First Nation where FNGST applies, you have to self-assess the FNGST. This means that you have to declare and pay the tax yourself. However, if you buy goods outside of First Nations land and pay the GST/HST, you do not have to self-assess the tax when you bring the goods onto the land of a First Nation where the FNGST applies.

Example

An Indian individual, who qualifies for tax relief under the *Indian Act*, purchases a new mobile home from a dealer on a reserve. He arranges to have a friend move the mobile home from the reserve onto the land of a First Nation where the FNGST applies. Since the individual qualified for tax relief at the time of purchase, he did not pay tax. However, as he brought the mobile home onto the land of a First Nation where the FNGST applies, the individual has to self-assess the 5% FNGST.

How do you remit the tax

Registrants

If you are a registrant for GST/HST purposes and you bring goods for consumption, use, or supply primarily (more than 50%) in commercial activities onto the land of a First Nation where the FNGST applies, you must self-assess the FNGST on your GST/HST return. Report the tax in the reporting period that covers the period when the goods are brought onto First Nations land where FNGST applies.

Enter this amount on **line 405** of your GST/HST return. You may be entitled to claim an ITC for the tax you self-assess on the goods depending on the percentage of use in your commercial activities. For more information on claiming ITCs, see Guide RC4022, *General Information for GST/HST Registrants*.

However, if you bring goods that are not primarily (50% or less) for use in commercial activities onto the land of a First Nation where the FNGST applies, use the remitting procedures for non-registrants as explained below.

Non-registrants

If you are an Indian or an Indian band that is not a registrant for GST/HST purposes and you have to self-assess the FNGST, you must pay the FNGST to the Receiver General for Canada and file Form GST531, *Return for Self-Assessment of the First Nations Goods and Services Tax (FNGST)*. The form and payment are due no later than the last day of the month following the calendar month in which the goods are brought onto First Nations land where the FNGST applies.

Importation of services and intangible property from outside Canada

If you are a registrant

You have to self-assess the FNGST on intangible property (such as the right to use a patent in Canada) or services (such as architectural services for a building in Canada) in the following situation:

- you buy the intangible property or service outside Canada; and
- you acquire the intangible property or service to use less than 90% in your commercial activities.

You have to report the FNGST on **line 405** of your GST/HST return and remit the tax to the Canada Revenue Agency. The tax is calculated on the amount you were charged for the service or intangible property and is payable in the reporting period in which the amount for the service or intangible property was paid or became payable.

If you are not a registrant

If you are not registered for the GST/HST, you still have to pay tax on imported services or intangible property. To remit the tax, use Form GST59, *GST/HST Return for Imported Taxable Supplies and Qualifying Consideration*. The form and payment are due no later than the last day of the month following the calendar month in which the amount for the services or intangible property was paid or became payable.

Importation of goods from outside Canada

Goods you import into Canada are subject to the GST (5%) or the federal part of the HST (5%), except for items specified as non-taxable importations. Examples of non-taxable importations are:

- zero-rated goods (goods that are specifically zero-rated in Canada such as prescription drugs);
- goods imported by a charity or public institution that have been donated to the charity or institution; and
- warranty replacement property and replacement parts supplied by a non-resident at no charge except for shipping and handling.

The GST/HST is collected at the border when the goods are imported, so you do not have to self-assess the FNGST when you import the goods onto the land of a First Nation where the FNGST applies.

For more information

What if you need help?

If you need more information after reading this publication, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

Forms and publications

To get our forms and publications, go to www.cra.gc.ca/gsthstpub or call 1-800-959-5525.

Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

Direct deposit

Direct deposit is a safe, convenient, dependable, and time-saving method of receiving your GST/HST refunds and rebates. If you are expecting refunds or rebates when you file your GST/HST returns or rebate applications, you can send us a completed Form RC366, *Direct Deposit Request for Businesses*. To get Form RC366, go to www.cra.gc.ca/dd-bus or call 1-800-959-5525.

GST/HST rulings and interpretations

You can request a ruling or interpretation on how the GST/HST applies to a specific transaction for your operations. This service is provided free of charge. For more information, see GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*, available at www.cra.gc.ca/gsthstrulings or call 1-800-959-8287.

Electronic payments

Make your payment online using the CRA's My Payment service at www.cra.gc.ca/mypayment or using your financial institution's telephone or Internet banking services. For more information, go to www.cra.gc.ca/payments or contact your financial institution.

Handling business taxes online

Save time using the CRA's online services for businesses. You can do many things online, including:

- authorize a representative for online access to your business accounts;
- authorize the CRA to send an email to let you know that you can view a notice of assessment, instead of getting a printed copy in the mail;
- adjust a GST/HST return;
- transfer payments and immediately view updated balances;
- stop or restart the mailing of the GST/HST return for registrants package;
- submit account-related enquiries and get the responses online within 10 business days; and
- view mail (for example, a notice of assessment).

To register or log in, go to:

- www.cra.gc.ca/mybusinessaccount, if you are a business owner; or
- www.cra.gc.ca/representatives, if you are an authorized representative or employee.

For more information, go to www.cra.gc.ca/businessonline.

Authorizing online access for employees and representatives

Authorize your employees and representatives to have online access to your business accounts so they can quickly get the information they need. Before you can authorize your employees and representatives, they need to register at www.cra.gc.ca/representatives and give you their representative identifier (RepID) or their business number.

Then, to give them online access to your business accounts, you can:

- use the "Authorize or manage representatives" service at www.cra.gc.ca/mybusinessaccount, which may give instant access; or
- complete and send Form RC59, *Business Consent*.

You can do **one authorization** for a group of employees. For more information, go to www.cra.gc.ca/representatives.

Your opinion counts

If you have any comments or suggestions that could help us improve our publications, send them to:

Taxpayer Services Directorate
Canada Revenue Agency
395 Terminal Avenue
Ottawa ON K1A 0L5