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Tax Information

Bulletin 5065

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Date: January 12, 2011

Subject: Notice to Bulk Vendors - "Your Energy Rebate" Recovery of the Provincial Component of HST Related to Bad Debts

Bulk Vendors participating in the "Your Energy Rebate Program" that receive credit or payment from the Canada Revenue Agency for Harmonized Sales Tax (HST) remitted on energy sales that have since been written off as bad debts and that have been previously claimed for reimbursement are required to deduct the provincial component of the HST from their reimbursement claim. Adjustments for such bad debts are to be made in section "C" of the "Bulk Vendor Application for Reimbursement" form.

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