

Useful Links:

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Step 1: Gather the required documents

Documents to include

When you apply for a rebate of amounts you paid or remitted in error, include **all** of the following information and documents with your application:

- ✓ The reason the amount is not payable or remittable
- ✓ Details on how you calculated your claim
- ✓ A complete list of all receipts and invoices you are claiming for the [period covered](#) ⓘ by filling out the applicable section of the application or [Form GST288, Supplement to Forms GST189 and GST498](#), if you need more space to list all receipts
- ✓ Copies of all receipts and invoices that you list
- ✓ Proof of payment for invoices

The CRA does **not** accept credit card slips or debit transaction slips as proof of purchase without a copy of the invoice or cash register receipt. The CRA will **not** return any receipts or supporting documentation submitted with your application.

Your rebate claim may be delayed or denied if the documents required are not sent with your application.

Step 2: Apply for the Rebate through your CRA account

NAVIGATION

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In the navigation menu select "More Services"

Then select "File a GST/HST rebate"

More services

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File a GST/HST rebate

File an XE8 refund application

1. File a GST/HST Rebate

File a GST/HST rebate

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i Before you begin

After you successfully submit your rebate application, you will receive a confirmation number. This confirmation number is your proof that the Canada Revenue Agency (CRA) has received your rebate application. Save or print the page with your confirmation number and keep it with your records. **Do not mail paper copies of forms that you have submitted electronically.**

After you've submitted your rebate application, we may have to contact you for more information. Keep all supporting documents for six years after the end of the year to which the documents relate.

Non-responsibility

The CRA has taken all reasonable steps to ensure the security of this website. We have used sophisticated encryption technology and incorporated other procedures to protect your personal information at all times. However, the Internet is a public network and there is the remote possibility of data security violations. In the event of such occurrences, the CRA is not responsible for any damages you may experience as a result.

[Privacy notice statement](#)



Start

2. Select rebate application

1 Select rebate application

Fields marked with an asterisk (*) are required.

* Select a rebate:

- General Application for GST/HST Rebates (GST189, reason codes 1A, 1C, 7, 9, 12, 13, 16, and 20 only)
- GST/HST New Housing Rebate Application for Houses Purchased from a Builder (GST190, type 2, 3, and 5 only)
- GST/HST New Housing Rebate Application for Owner-Built Houses (GST191)
- Rebate Application for Provincial Part of Harmonized Sales Tax (HST) (GST495)
- GST/HST New Residential Rental Property Rebate Application (GST524, type 6, 7, 9A, and 9B only)

Rebate selected: [General GST/HST rebate application](#)

* Reason for the rebate request

If the rebate reason you want is not listed, a paper application form must be submitted.

1C: Amounts paid in error

Reason Code 1C



Choose: 1C:
Amounts paid
in error



3. Upload supporting documentation

2 Upload supporting documentation

Fields marked with an asterisk (*) are required.

Upload the following supporting documents:

Include the following information with your application:

- a completed [Form GST288, Supplement to Forms GST189 and GST498](#) ;
- the reason the amount is not payable or remittable;
- details on how you calculated your claim; and
- copies of receipts for all purchases that you list on Form GST288.

* Supporting documentation

File name	Description	Actions
Select 'Upload file' to add an entry.		

 Upload file

Maximum total file upload size is 150 MB.

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See next page
for reason
write-up

Download and fill out
Form GST189

Ways to get the form

1) Download and fill out with Acrobat Reader

- You **must** [download and open fillable PDFs](#) in Acrobat Reader 10 or higher.
 - [Fillable PDF \(gst288-fill-23e.pdf\)](#)

2) Print and fill out by hand

- [Standard print PDF \(gst288-23e.pdf\)](#)

3) Ask for an alternate format

- You can order alternate formats such as digital audio, electronic text, braille, and large print.
 - [Order alternate formats for persons with disabilities](#)

You can use the following for “the reason the amount is not payable or remittable”:

I am writing to formally request a GST/HST rebate for amounts collected on psychotherapy and counselling therapy services provided by Registered Clinical Counsellors (RCCs) in British Columbia, prior to the CRA’s official clarification regarding the exemption status of these services for RCCs.

Background

On June 20, 2024, the Canada Revenue Agency (CRA) announced that certain psychotherapists and counselling therapists were no longer required to collect GST/HST on their services. However, this announcement did not initially extend to Registered Clinical Counsellors (RCCs). As a result, until the CRA officially clarified the matter, GST/HST continued to be collected and remitted on psychotherapy and counselling therapy services provided by RCCs in accordance with existing CRA policies.

CRA's Official Confirmation

On December 20, 2024, the CRA officially confirmed that, effective June 20, 2024, psychotherapy and counselling therapy services provided by RCCs in BC are no longer considered taxable supplies. As a result, GST/HST is no longer required to be charged or remitted on these services.

Request for Rebate

Given this new clarification, any GST/HST collected for services provided after June 20, 2024, should be returned. As such, I am requesting a rebate for the GST/HST amounts paid to my RCC for these services. According to the CRA's guidance, these amounts should be refunded, as the services are now considered exempt from GST/HST

GST189 Form

Part B – Reason for rebate request (all legislative references in this section are to the Excise Tax Act)

Tick the box that indicates the reason for this rebate. Tick only **one** box. Fill out a separate form for each reason you are claiming a rebate. For more information on each reason code and to find out which documents you have to include with this application, see Guide RC4033.

Choose
Reason Code
1C



Reason codes

- 1A Amounts paid in error by an individual registered under the Indian Act, Indian band, tribal council, or band-empowered entity for property or services purchased on or delivered to a reserve
- 1C Amounts paid in error (subsection 261(1))
- 4 Commercial goods and artistic works exported by a non-resident (subsections 252(1) and 252(2))
- 5 Legal aid plan (subsection 258(2))
- 7 Taxable sale of real property by a non-registrant (subsection 257(1)) or taxable sale of capital personal property by a municipality or designated municipality who is a non-registrant (subsection 257.1(1))
- 8 Eligible travel expenses of an Indian band, a tribal council, or a band-empowered entity
- 9 Lease of land for residential purposes (subsection 256.1(1))
- 10 Non-registered non-resident recipient of a taxable supply of an installation service – rebate paid or credited by registered supplier (subsection 252.41(2))
- 11 Non-registered non-resident recipient of a taxable supply of an installation service – rebate not paid or credited by supplier (subsection 252.41(1))
- 12 Goods imported at a place in a non-participating province, or imported at a place in a participating province with a lower HST rate (section 261.2)
- 13 Intangible personal property or services acquired in a participating province (section 261.3)
- 16 Provincial point-of-sale rebate on qualifying items
- 20 Remission order
- 23 Ontario First Nations point-of-sale relief (credited by a supplier)
- 24 Poppies and wreaths (subsection 259.2(2))
- 25 Rebate for certain investment plans and segregated funds of an insurer (subsection 261.31(2))
- 26 Election by the segregated fund and insurer (subsection 261.31(3))

If you are filing for a rebate under:

- reason code 1A, 1C, 4, 5, 7, 8, 9, 11, 12, 13, 16, 20, 24 or 25, fill out parts A, B, C, D (section 1), E (if applicable) and G
- reason code 10 or 26, fill out parts A, B, C, D (section 1), F and G
- reason code 23, fill out parts A, B, D (section 2) and G

Part C – Details of rebate application (do not fill out this part for reason code 23)

To support your claim, list all receipts and invoices you are claiming and attach **all** required documents and information. If the space below is not sufficient to list all details, fill out [Form GST288, Supplement to Forms GST189 and GST498](#).

Date (YYYY-MM-DD)	Invoice no. or Import entry no.	Supplier's name (Name of your RCC)	Brief description of purchases. For vehicle purchases, enter the full Vehicle Identification Number (VIN)	GST/HST
1				
2				+
3				+

Total amount of GST charged by your RCC during the reporting period

Part D – Rebate claimed

Section 1 – Rebate calculation (do not fill out this section for reason code 23)

GST/HST amount (This amount may be the total GST/HST from Part C or the calculated rebate amount based on the rebate reason code):

\$

If you are a GST/HST registrant, did you report this rebate amount on line 111 of your GST/HST return?

Yes No

If yes, enter the reporting period of that GST/HST return.

From

Year	Month	Day
<input type="text"/>	<input type="text"/>	<input type="text"/>

 to

Year	Month	Day
<input type="text"/>	<input type="text"/>	<input type="text"/>

4. Enter additional claim information

4 Enter additional claim information

Fields marked with an asterisk (*) are required.

Claimant's name:

* Period covered by this claim

From:

YYYY - MM - DD

To:

YYYY - MM - DD

Start date June 20, 2024 until the date your RCC stopped charging GST (Ask your RCC for that date)

* Rebate claimed

This amount may be the actual GST/HST paid or the calculated amount of GST/HST based on the [rebate reason code](#)

\$

Same amount as reported in Part D

* Are you claiming your rebate as an adjustment on line 111 of your GST/HST return?

Yes

No

Select No

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