



Canada Revenue  
Agency

Agence du revenu  
du Canada

# GST/HST Credit

including related provincial and territorial  
credits and benefits

For the 2023-2024 payment period

## Find out if this guide is for you

---

This guide gives information about the goods and services tax/harmonized sales tax (GST/HST) credit, such as:

- who is eligible
- when you get it
- how it is calculated
- what are the related provincial and territorial programs administered by the Canada Revenue Agency (CRA)

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

### **New measures for the 2023-2024 payment period**

---

#### **Grocery rebate**

The grocery rebate was introduced in the 2023 federal budget to provide targeted inflation relief to Canadians. For more information, see “Grocery rebate” on page 7.

The CRA’s publications and personalized correspondence are available in braille, large print, e-text, and MP3. For more information, go to [canada.ca/cra-multiple-formats](https://canada.ca/cra-multiple-formats) or call **1-800-387-1193**.

La version française de ce guide est intitulée *Crédit pour la TPS/TVH*.

# Table of contents

	Page		Page
<b>Definitions</b> .....	4	Ontario sales tax credit.....	9
<b>GST/HST credit</b> .....	4	Prince Edward Island sales tax credit.....	9
<b>Eligibility criteria</b> .....	4	Saskatchewan low-income tax credit .....	9
<b>How to get the GST/HST credit</b> .....	5	Yukon government carbon price rebate – individuals...	9
You need a social insurance number .....	5	<b>When you should contact the CRA</b> .....	9
If you have a spouse or common-law partner .....	5	If the number of children in your care has changed.....	9
If you have children who are under 19 years of age.....	5	If your marital status has changed.....	10
If you turn 19 years of age before April 2024.....	6	If the recipient has died.....	10
<b>How your GST/HST credit is calculated</b> .....	6	If you are moving.....	10
Base year and payment period .....	6	Other changes .....	10
Benefits online calculator.....	7	<b>Tax centre addresses</b> .....	11
<b>How much you can expect to receive</b> .....	7	<b>Digital services for individuals</b> .....	11
Grocery rebate.....	7	My Account.....	11
<b>When your GST/HST credit is paid</b> .....	7	Receive your CRA mail online .....	11
<b>When your GST/HST credit is recalculated</b> .....	7	MyBenefits CRA mobile web application.....	11
If you were overpaid .....	7	<b>For more information</b> .....	12
<b>Related provincial and territorial programs</b> .....	8	If you need help.....	12
BC climate action tax credit.....	8	Direct deposit.....	12
New Brunswick harmonized sales tax credit.....	8	Forms and publications.....	12
Newfoundland and Labrador income supplement .....	8	Electronic mailing lists .....	12
Newfoundland and Labrador seniors' benefit .....	8	Tax Information Phone Service (TIPS) .....	12
Northwest Territories cost of living offset .....	8	Teletypewriter (TTY) users.....	12
Nova Scotia affordable living tax credit .....	9	Formal disputes (objections and appeals).....	12
		CRA service feedback program.....	12

## Definitions

---

**Adjusted family net income** – your **family net income** minus any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received plus any UCCB and RDSP amounts repaid. If you received split income, refer to the information sheet for Form T1206, Tax on Split Income.

### Note

If you are an individual registered, or entitled to be registered under the Indian Act, do not report the portion of income that qualifies for the tax exemption under section 87 of the Indian Act. For more information, go to [canada.ca/taxes-benefits-indigenous](https://canada.ca/taxes-benefits-indigenous).

**Common-law partner** – a person to whom you are not married, with whom you are living in a conjugal relationship, and to whom **one** of the following situations applies. They:

- have been living with you for at least 12 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support

**Family net income** – your net income added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child's net income.

If you or your spouse or common-law partner were non-residents of Canada for part or all of the year, family net income includes your or your spouse or common-law partner's income from all sources, both inside **and** outside Canada, for any part of the year that either of you were not residents of Canada. Income from sources outside Canada must be determined in the same way net income is determined in Canada.

**Kinship or close relationship programs** – programs of the Government of Canada or a provincial or territorial government, or under proposed changes an Indigenous governing body, for the care and upbringing, on a temporary basis, of a child in need of protection.

Unlike other foster care arrangements, the child is generally placed in the care of a grandparent, an extended family member, or a close friend without being brought into the legal custody and guardianship of the province or territory. Certain jurisdictions may offer financial assistance to help individuals cover the expenses in caring for the child.

**Married** – you are legally married to someone.

**Separated** – you have been living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separation is the date you started living apart.

You would still be considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart for reasons such as:

- work
- studies
- health problems

### Note

Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship. However, you may not get the GST/HST credit for your spouse or common-law partner if the eligibility criteria are not met.

**Single** – you are single and no other marital status applies to you.

**Spouse** – the person to whom you are legally married.

## GST/HST credit

---

The GST/HST credit is a non-taxable amount paid four times a year to individuals and families with low and modest incomes to help offset the goods and services tax/harmonized sales tax (GST/HST) that they pay.

## Eligibility criteria

---

You are eligible for this credit if you are a **resident of Canada** for income tax purposes at the beginning of the month in which the CRA makes a payment (see “When your GST/HST credit is paid” on page 7).

In the month before the CRA makes a quarterly payment, you must be at least 19 years old. If you are under 19 years old, you must meet at least **one** of the following conditions during the same period:

- You have (or had) a spouse or common-law partner.
- You are (or were) a parent and live (or lived) with your child.

### Note

If you will turn 19 years of age before April 2024, see “If you turn 19 years of age before April 2024” on page 6.

Generally, you are **not eligible** for the GST/HST credit if at the beginning of the month in which the CRA makes a quarterly payment, **any** of the following apply:

- You are not a resident of Canada for income tax purposes.
- You do not have to pay tax in Canada because you are an officer or servant of another country (such as a diplomat) or a family member or employee of such a person.

- You are confined to a prison or similar institution for a period of at least 90 consecutive days.
- The recipient is deceased (for more information, see “If the recipient has died” on page 10).

**Note**

You cannot get the credit for a spouse, common-law partner, or child who meets any of the above conditions at the beginning of the month in which the CRA makes a quarterly payment.

## How to get the GST/HST credit

To get the GST/HST credit, including any related provincial and territorial credits, you **have to file** a tax return for 2022, even if you have not received income in the year.

If you are a **newcomer to Canada** and you want to get the GST/HST credit, there are two ways to proceed:

- If you have children: send a completed Form RC66, Canada Child Benefits Application, to apply for all child and family benefits. You must also fill out form RC66SCH, Status in Canada and Income Information for the Canada Child Benefits Application, to capture your citizenship and residency information, along with your Statement of Income.
- If you do not have children: send a completed Form RC151, GST/HST Credit and Climate Action Incentive Payment Application for Individuals Who Become Residents of Canada, for the year that you became a resident of Canada.

**Note**

Your citizenship or immigration status in Canada is only used for Canada child benefit purposes.

For more information for newcomers to Canada, go to [canada.ca/taxes-newcomers](https://canada.ca/taxes-newcomers) or see Pamphlet T4055, Newcomers to Canada.

## You need a social insurance number

You and your spouse or common-law partner (if you have one) need a social insurance number (SIN) to get the GST/HST credit. To get a SIN, go to a Service Canada office to apply in person and you will get one during that visit. You will have to provide a document that proves your identity, such as your birth certificate. If you live in an inaccessible area or 100 kilometers or more from a Service Canada office, you can apply by mail.

For more information, or to get an application for a SIN, go to [canada.ca/social-insurance-number](https://canada.ca/social-insurance-number) or call 1-866-274-6627. To find the address of the Service Canada Centre nearest you, go to [canada.ca/service-canada-office](https://canada.ca/service-canada-office) or call 1-800-622-6232.

If Service Canada will not give you a SIN, you can still get the GST/HST credit if you meet all of the conditions listed under “Eligibility criteria” on the previous page. Attach a note to your Form RC151, GST/HST Credit Application for Individuals Who Become Residents of Canada, explaining

why you cannot get a SIN and include a photocopy of **one** of your following documents:

- passport
- driver’s licence
- visitor record
- birth certificate or proof of birth
- any document issued by Immigration, Refugees and Citizenship Canada
- any document that proves your or your spouse or common-law partner’s identity

## If you have a spouse or common-law partner

You can get the credit for your spouse or common-law partner. Generally, your spouse or common-law partner has to be a resident of Canada in the month before and at the beginning of the month in which the CRA makes a payment (see “When your GST/HST credit is paid” on page 7).

If you had a spouse or common-law partner on December 31, 2022, fill out “Information about your spouse or common-law partner” on page 1 of your tax return.

Enter their SIN and net income, **even if it is zero**. Incomplete or incorrect information may delay the processing of your application.

Only one of you can get the credit for both of you. The credit will be paid to the spouse or common-law partner whose tax return is filed first. No matter which one of you receives the credit, the amount will be the same.

If your marital status changed after December 31, 2022, you must tell us. For more information, see “If your marital status has changed” on page 10.

If your spouse or common-law partner immigrates to Canada, they will have to send us **all** of the following information in writing:

- social insurance number
- date of birth
- address
- immigration date
- statement of income

## If you have children who are under 19 years of age

You can get the credit for each of your children if **all** of the following apply at the beginning of the month in which the CRA makes a payment. The child:

- is your child, or is dependent on you or your spouse or common-law partner for support
- is under 19 years of age

- has never had a spouse or common-law partner
- has never been a parent of a child they lived with
- lives with you

Each eligible parent in a shared custody situation may get half of the GST/HST credit for that child. This also applies to any related provincial and territorial credit.

For more information about shared custody situations, select “Eligibility” at [canada.ca/gst-hst-credit](https://canada.ca/gst-hst-credit), call 1-800-387-1193, or see Booklet T4114, Canada Child Benefit.

The credit for your child will be included in your credit.

You **cannot** get the credit for a child if, at the beginning of the month in which the CRA makes a payment, the child is not living with you because they are maintained by an agency or are in foster care. Also, you cannot get the credit for a foster child in your care. However, if you live with a child that you care for under a kinship or close relationship program, you can get the credit for that child.

Your GST/HST credit will automatically be recalculated to exclude a child who turned 19 years of age during the year. The adjustment is effective in the quarterly payment following the child’s 19th birthday.

#### Example

Cameron and Harper have two children. Cameron gets the GST/HST credit on behalf of the family. Kristin, their elder child, turns 19 years of age on August 6, 2023. Cameron’s GST/HST credit will be automatically recalculated to include only one child for the next quarterly payment made in October 2023.

In order for Kristin to get the GST/HST credit, including any related provincial or territorial payments, a tax return must be filed for 2022, even if no income was received in the year. Eligibility will be automatically determined when the tax return is filed. Kristin could get the GST/HST credit in October 2023 and January and April 2024.

### How to register your children

Your child is automatically registered for the GST/HST credit if you are currently eligible for the Canada child benefit. If you become primarily responsible for the care and upbringing of a child, you can **register** them for

the GST/HST credit and related provincial or territorial programs by using one of the following methods:

- “Apply for child benefits” in My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)
- sending Form RC66, Canada Child Benefits Application.

### If you turn 19 years of age before April 2024

Generally, you have to be 19 years of age or older to get the GST/HST credit.

If you turn 19 years of age before April 2024, make sure that you file your 2022 tax return. The CRA will automatically determine your eligibility for the GST/HST credit, and if you are eligible, your first payment will be issued in the quarterly payment after your 19th birthday (see “When your GST/HST credit is paid” on the next page).

#### Example

Alex will turn 19 years of age on January 5, 2024. If Alex files a 2022 tax return, they may be eligible for the GST/HST credit issued in April 2024. Alex will **not** be eligible for the January 2024 credit, since they will **not** be 19 years of age before the first day of January 2024.

## How your GST/HST credit is calculated

### Base year and payment period

The **base year** is the year of the tax return from which information is taken to calculate the GST/HST credit amount for the payment period.

The **payment period** is the 12-month period during which the GST/HST credits are paid. The payment period runs from July 1 of the year following the base year to June 30 of the next year.

For example, GST/HST credit payments calculated on the 2022 tax return will start being issued in July 2023, which is the beginning of the payment period. For more information, see “When your GST/HST credit is paid” on the next page.

The following chart illustrates the link between the base year and the payment period.

Base year (tax return)	Payment period			
	July to September	October to December	January to March	April to June
2022	2023	2023	2024	2024
2021	2022	2022	2023	2023
2020	2021	2021	2022	2022

If the CRA determines that you are eligible for the GST/HST credit based on your 2022 tax return and that you will receive payments, you will receive a GST/HST credit notice in July 2023. It will show how much you will get and what information was used to calculate the amount.

For the payment period from July 2023 to June 2024, the CRA bases your credit on the following:

- your marital status
- the number of eligible children you have registered for the GST/HST credit
- your adjusted family net income for the 2022 base year

### Example

Amir is single with no children. When Amir files their 2022 tax return, the CRA will automatically determine if they are eligible for the GST/HST credit. If Amir is eligible, the CRA will use the information on their 2022 tax return to determine what amount they will get for the payment period starting in July 2023.

## Benefits online calculator

Use the CRA's online service to get an estimate of your GST/HST credit, by going to [canada.ca/child-family-benefits-calculator](https://canada.ca/child-family-benefits-calculator).

## How much you can expect to receive

For the 2022 base year (payment period from July 2023 to June 2024), you could get up to:

- \$496 if you are single
- \$650 if you are married or have a common-law partner
- \$171 for each child under 19 years of age

Be sure to keep your personal information updated to avoid underpayments or overpayments. An increase of your 2022 adjusted family net income could affect your payments starting in July 2023.

### Grocery rebate

The grocery rebate was introduced in the 2023 federal budget to provide targeted inflation relief to Canadians.

The amount is calculated based on the recipient's family situation in January 2023 and the 2021 adjusted family net income.

The payment will be delivered to eligible Canadians in July 2023. The rebate will be up to:

- \$234 if you are single
- \$306 if you are married or have a common-law partner
- \$81 for each child under 19 years of age

## When your GST/HST credit is paid

You will get your annual GST/HST credit, which was calculated using information from your 2022 tax return, in four payments. The CRA will make these payments on **July 5** and **October 5, 2023**, and on **January 5** and **April 5, 2024**.

However, if your GST/HST credit calculated in July 2023 is less than \$50 per quarter, the CRA will pay you for the entire payment period on July 5, 2023.

### Note

When the 5th falls on a Saturday, a Sunday, or a federal statutory holiday, the payment will be made on the last business day before the 5th.

If you do not receive your payment on the scheduled day, wait 10 working days before calling **1-800-387-1193**.

You can view your GST/HST payment dates and amounts in My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account) or by using the MyBenefits CRA mobile web application at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

## When your GST/HST credit is recalculated

A change in your situation may cause your GST/HST credit payment to be recalculated based on the effective date of the change. The CRA will send you a GST/HST credit notice of redetermination showing the revised annual credit amount when any of the following situations apply and change the amount of your payment:

- after each reassessment of either your or your spouse or common-law partner's tax return that affects net income
- after a change in your marital status
- after a change in the number of eligible children in your care
- after the death of a GST/HST credit recipient

For more information, see "When you should contact the CRA" on page 9.

### If you were overpaid

If a recalculation shows you have been overpaid for the GST/HST credit, the CRA will send you a notice to inform you of the amount due. For more information on how to make a payment, go to [canada.ca/payments](https://canada.ca/payments).

The CRA will keep all future GST/HST credit payments or tax refunds until the balance is repaid. The CRA will also apply your GST/HST credit to amounts owing for tax balances or amounts owing to other federal, provincial, or territorial government programs.

## Related provincial and territorial programs

The CRA administers the following provincial and territorial programs that are related to the GST/HST credit:

- BC climate action tax credit
- New Brunswick harmonized sales tax credit
- Newfoundland and Labrador income supplement
- Newfoundland and Labrador seniors' benefit
- Northwest Territories cost of living offset
- Nova Scotia affordable living tax credit
- Ontario sales tax credit
- Prince Edward Island sales tax credit
- Saskatchewan low-income tax credit
- Yukon government carbon price rebate – individuals

You do not need to apply to a province or territory to get payments for these programs. If you are eligible for the GST/HST credit, your provincial and territorial credit payments will be combined with your GST/HST credit payments (except for the Ontario sales tax credit, as part of the Ontario trillium benefit, which is issued separately).

If you use the direct deposit service for your GST/HST credit payments, the CRA will deposit your provincial and territorial payments into the same account.

### BC climate action tax credit

This credit is a non-taxable amount paid to help low-income individuals and families with the carbon taxes they pay.

The program provides a credit of up to \$447 for an individual, \$223.50 for a spouse or common-law partner, and \$111.50 per child under 19 years of age (\$223.50 for the first child in a single-parent family).

For single individuals with no children, the credit is reduced by 2% of their adjusted net income over \$39,115. For families, the credit is reduced by 2% of their adjusted family net income over \$50,170.

This amount is combined with the quarterly payment of the federal GST/HST credit.

The BC climate action tax credit is fully funded by the Province of British Columbia.

### New Brunswick harmonized sales tax credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes.

The program provides for a maximum annual amount of \$300 for an individual, \$300 for a spouse or common-law partner, and \$100 per child under 19 years of age (\$300 for the first child in a single parent family). The credit is reduced by 2% of the adjusted family net income over \$35,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The New Brunswick harmonized sales tax credit is fully funded by the Province of New Brunswick.

### Newfoundland and Labrador income supplement

The Newfoundland and Labrador income supplement (NLIS) is a non-taxable amount paid quarterly to low-income individuals, families, seniors, and persons with disabilities to help reduce the impact of additional tax measures. It is calculated based on your family situation and your adjusted family net income.

The maximum annual payment amount is \$520 if you are a single individual, \$589 if you have a spouse or common-law partner, plus \$231 per child under 19 years of age.

Your NLIS payment may include a Newfoundland and Labrador disability amount (NLDA). The NLDA is an additional benefit designed to help low and modest income persons with disabilities. To be eligible for the NLDA for a quarter an individual must be eligible for the federal GST/HST credit, the NLIS, and the disability tax credit (DTC).

For more information on the DTC, go to [canada.ca/disability-tax-credit](https://canada.ca/disability-tax-credit).

These amounts are combined with the quarterly payments of the federal GST/HST credit.

This program is fully funded by the province.

### Newfoundland and Labrador seniors' benefit

This program provides a non-taxable annual amount of \$1,516 for a single senior (65 years of age or older at any time during 2023) or a married or common-law couple with at least one senior whose adjusted family net income is \$29,402 or less. Eligible seniors will get part of this payment if their adjusted family net income is between \$29,402 and \$41,787.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Newfoundland and Labrador seniors' benefit is fully funded by the province.

### Northwest Territories cost of living offset

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the Northwest Territories carbon tax.

The program provides an annual credit of \$441 for an individual, \$441 for a spouse or common-law partner, and \$493 per child under 18 years of age. The credit is not subject to a benefit reduction based on income.

This amount is combined with the quarterly payments of the federal GST/HST credit.



The Northwest Territories cost of living offset is fully funded by the Northwest Territories.

## Nova Scotia affordable living tax credit

This credit is a non-taxable amount paid to make life more affordable for Nova Scotian households with low and modest incomes. This credit offsets the increase in the HST and provides additional income for these households.

The program provides a maximum annual credit of \$255 for an individual or a couple, and \$60 for each child under 19 years of age. The credit is reduced by 5% of adjusted family net income over \$30,000.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Nova Scotia affordable living tax credit is fully funded by the Province of Nova Scotia.

## Ontario sales tax credit

This credit is a non-taxable amount paid to provide relief for Ontario residents with low and modest incomes for the sales tax they pay.

The program provides a maximum annual credit of \$345 for each adult and each child under 19 years of age in a family. If you are a single individual with no children, the credit will be reduced by 4% of your adjusted net income over \$26,535. If you are a single parent, or are married or living common-law, the credit will be reduced by 4% of your adjusted family net income over \$33,169.

This amount is part of the Ontario trillium benefit. You can choose to get the payments monthly, issued on the 10th of each month, or in one payment at the end of the benefit year (in June 2024), if the annual entitlement is over \$360.

If the annual entitlement is \$360 or less, it will be issued in one lump-sum payment in the first payment month (usually in July 2023).

For more information, call 1-877-627-6645. The Ontario sales tax credit is fully funded by the Province of Ontario.

## Prince Edward Island sales tax credit

This credit is a non-taxable amount paid to help offset the increase in the sales tax for households with low and modest incomes.

The program provides an annual credit of \$110 for an individual plus, if applicable, \$55 for a spouse, common-law partner, or an eligible dependant. There is also a supplement of 0.5% of adjusted family net income over \$30,000, up to a maximum of \$55. The total of the above is reduced by 2% of adjusted family net income over \$50,000.

The Prince Edward Island sales tax credit is fully funded by the Province of Prince Edward Island.

## Saskatchewan low-income tax credit

This credit is a non-taxable amount paid to help Saskatchewan residents with low and modest incomes.

The program provides \$380 for an individual, \$380 for a spouse or common-law partner (or for an eligible dependant), and \$150 per child under 19 years of age (maximum of two children), or an annual credit of up to \$1,060 per family.

The credit starts to be reduced when the adjusted family net income is more than \$35,902. Families with adjusted family net income between \$35,902 and \$74,446 may get part of the credit.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Saskatchewan low-income tax credit is fully funded by the Province of Saskatchewan.

## Yukon government carbon price rebate – individuals

This credit is a non-taxable amount paid to individuals and families to help offset the cost of the federal carbon pollution pricing levy.

The program provides an annual credit of \$372 for an individual, \$372 for a spouse or common-law partner, and \$372 per child under 19 years of age.

Individuals living outside of Whitehorse will also receive a remote supplement amount of \$37.20 for an individual, \$37.20 for a spouse or common-law partner, and \$37.20 for each eligible child under 19 years of age.

The credit is not subject to a benefit reduction based on income.

This amount is combined with the quarterly payments of the federal GST/HST credit.

The Yukon government carbon price rebate – individuals is fully funded by Yukon.

## When you should contact the CRA

You should tell the CRA **immediately** about certain changes, as well as the date they happened or will happen. This section explains what the changes are and how you should tell the CRA about them.

### If the number of children in your care has changed

The CRA may need to **recalculate** your GST/HST credit based on new information when any of the following situations apply:

- your child is born, a child starts to live with you or you share custody of a child (see “If you have children who are under 19 years of age” on page 5)
- a child for whom you are getting benefits no longer lives with you on a full-time basis, stops living with you, becomes a spouse or common-law partner or a parent, or has died. You can tell the CRA by using one of the following methods:
  - My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)

- MyBenefits CRA mobile web application at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps)
- calling 1-800-387-1193

## If your marital status has changed

If your marital status changes, let the CRA know by the end of the month following the month in which your status changed. This could affect the amount of your GST/HST credit. You can tell the CRA by using one of the following methods:

- My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)
- MyBenefits CRA mobile web application at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps)
- calling 1-800-387-1193
- sending Form RC65, Marital Status Change

Only **one** GST/HST credit payment is allowed per family for each quarter. If you were both getting payments as individuals before you were married or became common-law partners, and you **both** continued to get payments after your marital status changed, one of you will have to repay the amounts you got after your status changed. Either your payments or your spouse or common-law partner's payments will be adjusted to include the credit for **both** of you.

Do **not** tell the CRA of your separation until you have been separated for a period of at least 90 days.

### Example

Zachary and Kim separated on October 15, 2023. They have no children. They advised the CRA of their new marital status by sending Form RC65, Marital Status Change, on January 15, 2024. They entered October 15, 2023 as the date their new marital status began. They will both get their own GST/HST credit for the rest of the payment period following the separation date.

## If the recipient has died

An individual is not eligible to get the GST/HST credit payments after they die. The CRA may send out a payment after the date of death if the CRA is not aware of the situation. If this happens, you have to return the payment and let the CRA know the date of the death of the recipient so that the information can be updated. See "Tax centre addresses" on the next page.

## If the deceased recipient was married or living common-law

If the deceased recipient's GST/HST credit included an amount for a spouse or common-law partner, the CRA will automatically determine that spouse or common-law partner's eligibility for the remaining payments for themselves and for any of their children. If the surviving spouse or common-law partner did not file a tax return, they have to do so to get the payments.

## If the deceased recipient was single, separated, divorced, or widowed

If the recipient died **before** the month in which the CRA makes a payment, any more payments cannot be made in that person's name or to that person's estate.

If the recipient died **during or after** the month in which the CRA issued the GST/HST credit payment and the payment has not been cashed, return it so that the CRA can send the payment to the person's estate.

If the recipient was getting a payment for a child, the child's new caregiver should contact the CRA to request the GST/HST credit for that child.

### Example 1

Jessie, a GST/HST credit recipient, died on July 1, 2023. Jessie's sister Judy called the CRA after she got Jessie's July 2023 payment to find out if the estate is eligible for the GST/HST credit. Since Jessie was alive on the first day of the month in which the CRA issued the payment, the estate is eligible for the July 2023 payment. However, no more payments will be issued.

The CRA told Judy to return the cheque so that it can be reissued to Jessie's estate.

### Example 2

Pat is a divorced GST/HST credit recipient who has no eligible children. Pat died on February 28, 2023. Pat's mother called to tell the CRA of her child's death and wanted to know if the estate would continue to get Pat's payments. The estate is not eligible for the GST/HST credit for periods after Pat's death.

## If you are moving

If you move, let the CRA know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change. You can change your address by using one of the following methods:

- My Account at [canada.ca/my-cra-account](https://canada.ca/my-cra-account)
- MyBenefits CRA mobile web application at [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps)
- calling 1-800-387-1193
- sending Form RC325, Address change request

## Other changes

Call 1-800-387-1193 to tell the CRA, if:

- any of the personal information, such as your name, marital status, or the spousal or child information shown on your GST/HST credit notice is not correct
- you (or your spouse or common-law partner) are no longer a resident of Canada

## Tax centre addresses

Send your letter and any documents to the tax centre that serves your area.

If your province or territory of residence is:	Send your correspondence to the following address:
Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Saskatchewan, or Yukon	Winnipeg Tax Centre Post Office Box 14005, Station Main Winnipeg MB R3C 0E3
New Brunswick, Newfoundland and Labrador, Nova Scotia, Ontario, or Prince Edward Island	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Québec	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

## Digital services for individuals

The CRA's digital services are fast, easy, and secure!

### My Account

My Account lets you view and manage your personal income tax and benefit information online.

Use My Account throughout the year to:

- view your benefit and credit information and apply for certain benefits
- view your notice of assessment or reassessment
- view uncashed cheques and request a replacement payment
- change your address, phone numbers, direct deposit information, marital status, and information about children in your care
- manage notification preferences and receive email notifications when important changes are made to your account
- check your tax-free savings account (TFSA) contribution room, your registered retirement savings plan (RRSP) deduction limit, and your first home savings account (FHSA) participation room
- track the progress of certain files you have submitted to the CRA
- make a payment online to the CRA with the My Payment service, create a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post for a fee. For more information on how to make a payment, go to [canada.ca/payments](https://canada.ca/payments)
- view and print your proof of income statement
- manage authorized representatives and authorization requests

- submit documents to the CRA
- submit an audit enquiry
- link between your CRA My Account and Employment and Social Development Canada (ESDC) My Service Canada Account

- manage multi-factor authentication settings

To sign in to or register for the CRA's digital services, go to:

- My Account, at [canada.ca/my-cra-account](https://canada.ca/my-cra-account), if you are an individual
- Represent a Client, at [canada.ca/taxes-representatives](https://canada.ca/taxes-representatives), if you are an authorized representative

### Receive your CRA mail online

Set your correspondence preference to "Electronic mail" to receive email notifications when your CRA mail, like your notice of assessment, is available in your account.

For more information, go to [canada.ca/cra-email-notifications](https://canada.ca/cra-email-notifications).

### MyBenefits CRA mobile web application

Get your benefit information on the go!

Benefit recipients can access the MyBenefits CRA mobile web application throughout the year to quickly view their benefit and credit payment details, eligibility information and application status.

For more information, go to [canada.ca/cra-mobile-apps](https://canada.ca/cra-mobile-apps).

## For more information

---

### If you need help

If you need more information after reading this guide, go to [canada.ca/gst-hst-credit](http://canada.ca/gst-hst-credit) or call 1-800-387-1193.

### Direct deposit

Direct deposit is a fast, convenient, and secure way to receive your CRA payments directly in your account at a financial institution in Canada. For more information and ways to enrol, go to [canada.ca/cra-direct-deposit](http://canada.ca/cra-direct-deposit) or contact your financial institution.

### Forms and publications

The CRA encourages you to file your return electronically. If you need a paper version of the CRA's forms and publications, go to [canada.ca/cra-forms-publications](http://canada.ca/cra-forms-publications) or call 1-800-959-8281.

### Electronic mailing lists

The CRA can send you an email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](http://canada.ca/cra-email-lists).

### Tax Information Phone Service (TIPS)

For tax information by telephone, use the CRA's automated service, TIPS, by calling 1-800-267-6999.

### Teletypewriter (TTY) users

If you use a TTY for a hearing or speech impairment, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call the CRA's regular telephone numbers instead of the TTY number.

### Formal disputes (objections and appeals)

You have the right to file an objection if you disagree with an assessment, determination, or decision.

For more information about objections and related deadlines, go to [canada.ca/cra-file-objection](http://canada.ca/cra-file-objection).

## CRA service feedback program

### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. For more information about the Taxpayer Bill of Rights, go to [canada.ca/taxpayer-rights](http://canada.ca/taxpayer-rights).

You may provide compliments or suggestions, and if you are not satisfied with the service you received:

1. Try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the correspondence you received from the CRA. If you do not have contact information for the CRA, go to [canada.ca/cra-contact](http://canada.ca/cra-contact).
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
3. If the problem is still not resolved, you can file a service complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to [canada.ca/cra-service-feedback](http://canada.ca/cra-service-feedback).

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

### Reprisal complaints

If you have received a response regarding a previously submitted service complaint or a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information, go to [canada.ca/cra-reprisal-complaints](http://canada.ca/cra-reprisal-complaints).