

# NB HST Credit: Frequently Asked Questions



## 1. Who is eligible for the NB HST credit?

The full HST credit will be provided to New Brunswickers with a family income of less than \$35,000 per year. Some credit will be provided to families with incomes up to \$75,000 or more depending on the number of children. Please see the table outlined in question three for examples of yearly NB HST credit payments.

## 2. Do I have to apply for the NB HST credit?

Eligible individuals do not have to apply for the NB HST credit. The Canada Revenue Agency will determine eligibility and will issue the credit to all eligible individuals. However, individuals must file their annual income tax return in order to receive the NB HST credit.

## 3. How much will I receive?

Eligible New Brunswickers could receive NB HST credit payments totaling the amounts below each year.

Family Income	Single Individual	Single Individual With 1 Child*	Single Individual With 2 Children*	Couple With No Children	Couple With 1 Child*	Couple With 2 Children*	Couple With 3 Children*
\$0 - \$35,000	\$300	\$600	\$700	\$600	\$700	\$800	\$900
\$40,000	\$200	\$500	\$600	\$500	\$600	\$700	\$800
\$45,000	\$100	\$400	\$500	\$400	\$500	\$600	\$700
\$50,000	\$0	\$300	\$400	\$300	\$400	\$500	\$600
\$55,000	\$0	\$200	\$300	\$200	\$300	\$400	\$500
\$60,000	\$0	\$100	\$200	\$100	\$200	\$300	\$400
\$65,000	\$0	\$0	\$100	\$0	\$100	\$200	\$300
\$70,000	\$0	\$0	\$0	\$0	\$0	\$100	\$200
\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100
\$77,500	\$0	\$0	\$0	\$0	\$0	\$0	\$50
\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\*18 years old and under

## 4. When will I receive my NB HST credit payment?

Eligible New Brunswickers will receive their first NB HST credit payment in October 2016. This first payment will be a double-payment for a two quarter (six month) period ranging from July-December 2016. In January 2017, the payments will return to single quarterly payments.

**5. How often will I receive my NB HST credit payment?**

Eligible New Brunswickers will receive NB HST credit payments on a quarterly (three month) basis. Payments will be made by either direct deposit or by cheque. The quarterly NB HST credit payment periods are in October, January, April and July.

**6. Who will distribute my NB HST credit?**

The Canada Revenue Agency will distribute the new HST credit on behalf of the Government of New Brunswick by adding it to the GST/HST credit payments received by eligible New Brunswickers.

**7. Who can I contact if I have questions about the NB HST credit?**

You may learn more information about the new NB HST credit by visiting the Canada Revenue Agency's website: [http://www.cra-arc.gc.ca/bnfts/rltd\\_pgrms/nbhstc-eng.html](http://www.cra-arc.gc.ca/bnfts/rltd_pgrms/nbhstc-eng.html).

If you have questions on tax policy, please contact the New Brunswick Department of Finance by email at [wwwfin@gnb.ca](mailto:wwwfin@gnb.ca).