



What's New?

Changes affecting your GST/HST return

Unique access code

As part of its ongoing efforts to reduce red tape for businesses and simplify its electronic services, starting October 19, 2015, the Canada Revenue Agency (CRA) will provide all GST/HST registrants with a new and unique access code on their GST34-2, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Return for Registrants*, or GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information*.

As of October 19, 2015, you will also be able to change your access code to one of your choice by going to www.cra.gc.ca/gsthst-accesscode. You can use this access code to file all your future GST34-2s or GST34-3s.

Delivery of the GST34-3, *Goods and Services Tax/Harmonized Sales Tax (GST/HST) Electronic Filing Information*

Also starting October 19, 2015, **how often** you receive your GST34-3, and **what you get with it** will change.

- All GST/HST registrants that now receive a GST34-3 each time they have to file in the fiscal year will receive **one** GST34-3 package for the entire fiscal year.
- The package will contain your access code, a list of your reporting periods and filing due dates for that fiscal year, and the remittance vouchers for each period in the fiscal year.

For example: As a monthly filer, you now receive a GST34-3 every month throughout the year. After October 19, 2015, you will receive **one** GST34-3 package that has everything you need to file your 12 monthly returns. Your filing and payment/remittance due dates remain the same.

Helpful reminder

To help you keep track of your due dates, we encourage you to download the CRA Business Tax Reminders mobile app and create custom reminders and alerts for key CRA due dates for instalment payments, returns, and remittances. For more information, go to www.cra.gc.ca/mobileapps.