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**SALES TAX ON INSURANCE PREMIUMS**

**SCHEDULE 1**

Tax Remitter Number:

Tax Remitter Name:

**Part 1 – RST due on Automobile Insurance Premiums**

|  |  |  |  |
| --- | --- | --- | --- |
| **Auto Insurance Premiums****On Contracts With an Effective Date**  | **Taxable Sales of Insurance Premiums****(a)** | **Tax Rate****(b)** | **Total Tax Due ((a) x (b))****(c)** |
| 2019/01/01 to 2019/04/14 | **$** | 13.00 % | **$** |
|  | **$** |  | **$** |
| **Total**  | **(d)** | **$** | **(e)** | **$** |

**Part 2 – RST due on Other Insurance Premiums**

 **(Including Automobile Insurance Premiums on contracts with an effective date prior to Jan. 1, 2019)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Taxable Sales of Insurance Premiums****(f)** | **Tax Rate****(g)** | **Total Tax Due ((f) x (g))****(h)** |
| **Other Insurance Premiums** | **$** | 15.00 % | **$** |

**Part 3 – Recovery of Automobile Insurance RST Refunded**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Taxable Sales of Auto Insurance Premiums For Tax Recovery****(i)** | **Tax Rate****(j)** | **Recovery of Tax Refunded ((i) x (j))****(k)** |
| RST refund on post April 14 premiums remitted in May 2019 on April 2019 return | **$**  | 13.00 % | **$**  |
| RST refund on post April 14 premiums remitted in June 2019 on May 2019 return | **$**  | 13.00 % | **$**  |
|  | **$** |  | **$** |
|  | **$** |  | **$** |
| **Total**  | **(l)** | **$**  | **(m)** | **$**  |

**Part 4 – Summary**

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Taxable Sales of Insurance Premiums** | **(d) + (f) – (l)** | **$** | **(Add to Line 1 of Return)** |
| **Total Tax Due** | **(e) + (h) – (m)**  | **$** | **(Add to Line 4 of Return)** |