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All non-resident simplified GST/HST registrants are now identified by a RT9999 unique identifier.

Background

As of July 1, 2021, under the new digital economy rules, certain digital economy businesses/suppliers were required to register for a simplified GST/HST account under Subdivision E of Division II of the Excise Tax Act (ETA) (for more information, please go to [GST/HST for digital economy businesses - Get ready to register for the GST/HST](#)).

Upon their initial registration, these businesses/suppliers received a GST/HST program account number (e.g.: xxxxx xxxx **RT0001**) similar to what normal GST/HST registrants would get under the normal GST/HST registration under Subdivision D of Division V of the ETA.

In order to clearly distinguish a simplified GST/HST registrant from a regular GST/HST registrant, all existing simplified GST/HST accounts have been automatically transitioned to the **RT9999** unique identifier. It is important to note that this transition did not affect their GST/HST registration status but only affected their GST/HST program account number. On a go forward basis, simplified registrants should be using the updated GST/HST program account number on the receipts, invoices or contracts that are provided to their customers.

The GST/HST Registry for digital economy businesses has been updated to reflect the new unique identifier **RT9999**. [Confirming a simplified GST/HST account number](#)

Please note that the business number of these taxpayers (i.e., the first 9 digits preceding the RT9999 program and reference number – e.g.: xxxxx xxxxx RT9999) has not changed.

Prior communications

In June 2023, the simplified GST/HST registrants with an existing RT0001 GST/HST account number received a letter from the Canada Revenue Agency notifying them of this pending transition.

In early July, a Pending Cancellation Notice was issued notifying them that their RT0001 program and reference number will no longer be effective after June 30, 2023.

Some registrants may also have received a third letter, a Business Number Summary of Accounts advising them of their current active program(s) and reference number(s) with the Canada Revenue Agency, which will include the new RT 9999 program and reference number.

When to start using the RT9999 account number to file and remit GST/HST?

If the simplified registrant was initially registered with a Business Number ending in RT0001:

- all returns up to and including the reporting period ending in 2023-06-30 must be filed using the Business Number ending in RT0001.
- Then, all reporting periods starting 2023-07-01 onward must be filed and remitted under the Business Number ending in RT9999.

If the simplified registrant was initially registered with a Business Number ending in RT9999 (this may apply to a business that registered for GST/HST on May 15, 2023 or after), then all reporting periods would be filed and remitted using the Business Number ending in RT9999.

Web Access code

If the simplified registrant was initially registered with a Business Number ending in RT0001, a letter will be issued to include a new web access code for filing the simplified GST34 return under the Business Number ending in RT9999.

Need more information?

Should you have any questions please visit [canada.ca/digital-measures website](https://canada.ca/digital-measures-website) or contact the Business Enquiries telephone line for non-residents at 1 (866) 453-0452 or 1 (519) 252-4705 (outside of Canada/United States).