



UNION OF ONTARIO INDIANS

Head Office: Nipissing First Nation, P.O. Box 711 North Bay, ON P1B 8J8
Phone: (705) 497-9127 Fax: (705) 497-9135

HST EXEMPTION SUPPORTING DOCUMENT REFERENCE *Informational* BRIEFING NOTE

TO: Anishinabek Nation Communities
FROM: Grand Council Chief Patrick Madahbee
Anishinabek Nation
DATE: April 29, 2016

OVERVIEW

Status First Nation citizens living in Ontario are entitled to exemption from the 8% Provincial Sales Tax (PST) portion of the Harmonized Sales Tax (HST), whether living on or off reserve. The exemption was recognized in an agreement between the provincial government and the Chiefs of Ontario at the time of the introduction of the HST.

Federally registered First Nation consumers may present their status card to the retailer at the time of purchase for visual verification to obtain an exemption from the PST from qualifying goods and services. Aside from the registry number and a signature, no other information is required.

As an alternative, HST paid in error may be refunded by completing and submitting Ministry of Finance Form 0248E, *Application for Ontario HST Refund for First Nations on or after September 1, 2010*, with accompanying original receipts and photocopy of both sides of the status card.

Certain exclusions apply where status card verification and signature are difficult to obtain. As a result, vendors are not permitted to provide the point-of-sale exemption for qualifying property or services when purchased via the internet or through other similar distribution channels. Additionally, the point-of-sale exemption is not credited on goods and services imported by mail or courier.

Ontario law does not require retailers to provide this exemption at the point of sale. Therefore, as a supportive measure, the Ontario Ministry of Finance has implemented a system for First Nation consumers to report retailers not honoring the point-of-sale exemption. Upon receiving the report, the Ministry of Finance will contact the retailer and encourage provision of the exemption. A retailer whose policies and practices are not consistent with HST government policies may also be reported.

To report a retailer for non-compliance or inconsistent policies, simply call 1-866-668-8297 (1-866-ONT-TAXS) and have the following information ready to present to the operator:

- ✓ The date of the incident
- ✓ The retailer's name (name of the store)
- ✓ The retailer's address
- ✓ The retailer's telephone number
- ✓ The name of the owner/manager

The following supporting reference documents have been enclosed:

- Ontario Ministry of Finance Guide 80, *Ontario First Nations Point-of-Sale Exemptions*
- Ontario Ministry of Finance Form 0248E, *Application for Ontario HST Refund for First Nations on or after September 1, 2010*
- Ontario Ministry of Finance publication, *What's Taxable Off-Reserve Under the HST and What's Not*
- Ontario Ministry of Finance brief, *Ontario First Nations HST Point of Sale Exemptions*
- HST Ministry of Finance Hotline Notice

For further information regarding First Nation exemption from the HST, visit the Union of Ontario Indians website at <http://www.anishinabek.ca/notax> or the Ontario Ministry of Finance website at <http://www.fin.gov.on.ca/en/tax/hst/index.html>.