

Instructions:

Application for Ontario HST Refund for First Nations on or after September 1, 2010

General Information

The attached application is to be used by Status Indians, Indian bands and councils of an Indian band when claiming a refund for the Ontario component of the Harmonized Sales Tax (HST) paid on acquisitions and importations of qualifying property or services on or after September 1, 2010.

The attached application should not be used to claim a refund for the period July 1, 2010 through August 31, 2010 inclusive. To claim a refund for this period, you must use the **Application for Ontario HST Refund for First Nations for the Period July 1, 2010 and August 31, 2010 inclusive**. To obtain this refund application form please call 1 866 ONT-TAXS (1 866 668-8297) or visit our website at Ontario.ca/revenue.

Please note that the refund is not available unless the property or services were acquired for the personal use of the Status Indian or exclusively for the use by an Indian band or a council of an Indian band. In addition, a refund is not available where the refund applicant is a GST/HST registrant and the tax paid can be claimed as an input tax credit.

Documentation Required:

Please provide the following:

- a. completed application form
- b. original receipts
- c. photocopy of both sides of the *Certificate of Indian Status* card, or in the case of Indian bands and councils of an Indian band, a letter from the band or council certifying that the property or services are exclusively for the consumption or use by the band or the council of the band.

Who is Eligible:

The following persons are eligible for a refund of the 8% Ontario component of the HST paid on qualifying property or services:

- Status Indians who are Ontario residents, or
- Status Indians who are Canadian residents and resident on the Akwesasne reserve, or
- An Indian band or council of a band of an Ontario First Nations reserve (including the Akwesasne reserve).

Qualifying Property and Services:

The following property or services qualify for the point-of-sale exemption when acquired in or imported into Ontario:

- Tangible personal property (including new and used motor vehicles purchased from a motor vehicle dealer and take-out meals) other than tangible personal property listed below under "**Tangible Personal Property that does not Qualify for the Point-of-Sale Exemption**";
- An agreement for warranty or maintenance of the qualifying tangible personal property;
- A service of installing, assembling, dismantling, adjusting, repairing or maintaining the qualifying tangible personal property; and
- A telecommunication service (including cable television, telephone, internet) within the meaning of Part IX of the *Excise Tax Act* (Canada).

Generally, services eligible for the point-of-sale exemption are those that were exempt from RST only when purchased by a Status Indian.

Tangible Personal Property that does not Qualify for the HST Point-of-Sale Exemption

The following tangible personal property does not qualify for the point-of-sale exemption and remains subject to the HST:

- Restaurant meals other than take-out meals;
- Tangible personal property supplied under an agreement for catering services;
- Electricity, natural gas or any other form of energy;
- Gasoline within the meaning of the *Gasoline Tax Act* and fuel within the meaning of the *Fuel Tax Act*;
- Liquor, beer, wine and other alcoholic beverages; and
- Tobacco within the meaning of the *Tobacco Tax Act*.

Other Property and Services that are Excluded from the HST Point-of-Sale Exemption

The following are examples of property and services that do not qualify for the point-of-sale exemption and therefore are subject to the HST:

- Intangible personal property that is not situated on a reserve;
- Real property (e.g., new homes, condos and mobile homes), transient accommodation (i.e., hotel accommodation), and parking, that is not located on a reserve;
- Services that were not taxable under RST (e.g., car washing, jewellery engraving); and
- All other services that are not GST/HST relieved to Status Indians will generally remain taxable to Status Indians under HST when they are not performed on a reserve (e.g., haircuts, massage therapy, dry-cleaning, home renovations, funeral services).

Distribution Channels where the HST Point-of-Sale Exemption is not Permitted

Vendors are not allowed to provide the point-of-sale exemption for qualifying property or services when purchased via the Internet or through other distribution channels for which the presentation of a *Certificate of Indian Status* card to verify eligibility is not possible. In addition, the point-of-sale exemption will not be credited on goods imported by mail or courier.

When Status Indians, Indian bands and councils of an Indian band acquire or import by mail or courier qualifying property or services through these distribution channels, they may claim a refund using the attached application of the eight per cent Ontario component of the HST paid.

Claim Completion:

All enquiries regarding completion of this application form should be directed to the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297).

First Nation individuals, families and Indian bands and councils of an Indian band are encouraged to accumulate receipts and file one application respectively rather than multiple applications for small refund amounts.

Applications for refund of HST paid in Ontario, or for qualifying goods imported into Canada, must be submitted within four years from the date the tax was paid. Applications for refund of HST paid in another participating province on qualifying goods imported into Ontario within 30 days, must be submitted within one year from the date the qualifying goods were imported into Ontario.

For more information on the point-of-sale exemption for the Ontario portion of the HST available to Ontario First Nations people, please refer to Guide #80 - Ontario First Nations Point-of-Sale Exemptions.

Mailing:

All refund applications
should be submitted to:



Ministry of Revenue
Refund Unit
2nd Floor, 1600 Champlain Ave
Whitby ON L1N 9B2

A Before completing this application, please read the attached instructions. Please print or type.

1 Name of Claimant	
2 Mailing Address (Number, Street, PO Box, RR or Apt. No.)	
City, Town or Village	
Province/State and Country	Postal/Zip Code
3 Name of person to be contacted regarding this application	4 (Area Code) Telephone No.
5 Do you authorize any person to act on your behalf with regard to this claim e.g. your local Band council? <input type="checkbox"/> Yes <input type="checkbox"/> No ▶ If yes, please complete the following:	
Representative's Name	(Area Code) Telephone No.
Address	Postal/Zip Code

B 1 Total Number of Receipts	2 Do you want your receipts returned? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Period covered by Claim From _____ To _____
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Note: First Nation individuals, families and Indian bands and councils of an Indian band are encouraged to accumulate receipts and file one application respectively rather than multiple applications for small refund amounts.

To avoid delay in processing your claim, this application **must be accompanied by:**

- original receipts for qualifying off-reserve acquisitions and importations showing the 13% HST was paid.
- photocopy of both sides of the *Certificate of Indian Status* card, or in the case of Indian bands and councils, a letter from the band or council certifying that the property or services are exclusively for the consumption or use by the band or the council of the band.

Original receipts will not be returned unless specified in Section B2.

Where all supporting documents are submitted, please allow up to eight weeks for verification and processing of your claim.

Applications must be submitted to the address above within four years from the date tax was paid. If the application for refund relates to HST paid in another participating province but imported into Ontario within 30 days, the application must be submitted within one year from the date the qualifying goods were imported into Ontario.

C Please remember to sign this application

I certify that all the facts stated on this application are correct to the best of my knowledge and I understand this claim is subject to verification.

(Print) Name of claimant or an authorized official of the Indian band or council	Title	Signature	Date
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Every person who, by deceit, falsehood, or by any fraudulent means, obtains or attempts to obtain a refund or rebate of tax under this Act or the regulations to which the person is not entitled is guilty of an offence and on conviction is liable to a fine of not less than \$500 and not more than an amount that is double the amount of the refund or rebate obtained or sought to be obtained, or to a term of imprisonment of not more than two years, or to both (*Retail Sales Tax Act*, Subsection 32(5)).

Personal information contained on this form is collected under the authority of the *Retail Sales Tax Act*, R.S.O. 1990, c. R31, and will be used to determine eligibility for the amount of the refund. Questions on this collection can be directed to the Refund Manager at the Ministry of Revenue, 2nd Floor, 1600 Champlain Avenue, Whitby ON L1N 9B2, or by calling **1 866 ONT-TAXS** (1 866 668-8297).