

## 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 for off-reserve acquisitions and importations of qualifying property or services.

The refund is not available unless the qualifying property or services were acquired for the exclusive personal use of the Status Indian or exclusively for the use by an Indian band or council of an Indian band. In addition, a refund is not available where other HST relief has been applied.

## 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 residents on the Akwesasne reserve, or
- An Indian band or council of a band of an Ontario First Nations reserve (including the Akwesasne reserve).

## Documentation Required

Please provide the following documentation:

- completed and signed application form;
- original receipts in the purchasers name 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 of an Indian band, a letter from the band or council certifying that the property or services are exclusively for the consumption of use by the band or the council of the band.

## Qualifying Property and Services

For detailed information on the property and services that qualify for the point-of-sale exemption/refund when acquired in or imported into Ontario, please refer to our publication entitled [Ontario First Nations HST Point-of-Sale Exemption](#).

## Direct Bank Deposit

If you wish your refund to be deposited directly into your bank account, please attach a VOID cheque to your refund application, showing your name and address. You may also request direct deposit by sending us a letter with a VOID cheque attached.

If you wish to cancel the direct deposit, please send us a letter requesting the cancellation.

## Authorized Representatives

If you would like an authorized representative to act on your behalf with regards to your claim, complete an [Authorizing or Cancelling a Representative form](#) and return the completed form to the ministry.

## Guidelines for Preparing Your Application

- Please submit a **maximum of 100** receipts per claim. Do not re-submit receipts that have been previously submitted.
- Receipts are in good condition, clean and unmarked.
- Send in only original receipts. If receipt is required for warranty purposes please keep a copy for your records.
- Do not have staples/pins in the receipts.

The following are examples of receipts that are not eligible for exemption/refund:

- a point-of-sale exemption/refund was already applied by the retailer/supplier
- public transit stubs & debit receipts
- cigarettes
- gasoline
- movie tickets/entertainment
- hair-cuts
- books
- lessons/courses
- hotel accommodation
- parking
- veterinarian services
- prescription drugs
- dine-in restaurant meals

For a detailed listing of eligible goods and services, please refer to our publication entitled [What's Taxable Off-Reserve Under the HST and What's Not](#).

## Instructions for Completing the Application Form

- 1. Section A – Claimant Information**  
Enter your full name, complete mailing address and telephone number.
- 2. Section B – Summary of Claim**  
Enter total number of receipts sent in with claim and the period of time the claim covers.
- 3. Section C – Certification**  
Sign and certify the application.

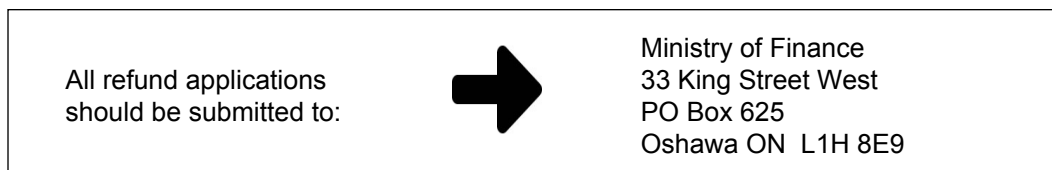
## Claim Completion

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

Applications for refund of 8% Ontario portion of the 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 please refer to our publication entitled [Ontario First Nations HST Point-of-Sale Exemption](#).

Mailing:





Ministry of Finance  
 33 King Street West  
 PO Box 625  
 Oshawa ON L1H 8E9

## Application for Ontario Portion of HST Refund for First Nations

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

### A Claimant Information

Name of Claimant

#### Mailing Address

|             |               |             |                              |
|-------------|---------------|-------------|------------------------------|
| Unit Number | Street Number | Street Name | PO Box                       |
| City/Town   |               | Province    | Postal Code Telephone Number |

Do you authorize any person to act on your behalf with regard to this claim e.g. your local Band council?  Yes  No

#### Representative's Name

Last Name First Name

#### Mailing Address

|             |               |             |                              |
|-------------|---------------|-------------|------------------------------|
| Unit Number | Street Number | Street Name | PO Box                       |
| City/Town   |               | Province    | Postal Code Telephone Number |

### B Summary of Claim

Total Number of Receipts (**Maximum 100 receipts**) Period Covered: From (yyyy/mm/dd) Period Covered: To (yyyy/mm/dd)

The following are examples of receipts that are not eligible for exemption/refund:

- a point-of-sale exemption/refund was already applied by the retailer/supplier
- public transit stubs & debit receipts
- cigarettes
- gasoline
- parking
- veterinarian services
- prescription drugs
- dine-in restaurant meals
- movie tickets/entertainment
- hair-cuts
- books
- lessons/courses
- hotel accommodation

Send in only original receipts. If receipt is required for warranty purposes please keep a copy for your records.

Please submit a **maximum of 100** receipts per claim. Do not re-submit receipts that have been previously submitted.

Send in a 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 of or use by the band or the council of the band.

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 the 8% HST 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 Certification 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 (yyyy/mm/dd) |
|--|-------|-----------|-------------------|

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*, Subscription 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 Ministry of Finance, 33 King Street West, Oshawa Ontario L1H 8E9, or by calling **1-866-ONT-TAXS** (1-866-668-8297)