



Ministry of Finance

33 King Street West  
PO Box 623  
Oshawa ON L1H 8H7

# Application for Refund of Ontario Retail Sales Tax for Motor Vehicles Purchased Privately

Mail completed form with supporting documentation to the address above or fax to 1-905-433-5939. For questions call 1-866-668-8297.

## Legal Name of Claimant

## Mailing Address

Unit Number	Street Number	Street Name	PO Box	City/Town
Province		Postal Code	Daytime Telephone Number	Alternate Telephone Number

Amount of refund claim \$

## Vehicle Details

Year	Make	Model	Serial Number (VIN)
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Your reason for requesting a refund

## Attach a copy of your receipt showing RST paid (Ministry of Finance – Declaration/Receipt – Vehicle Transfer Form) along with supporting documentation:

- If RST was paid on the Average Wholesale Value (Redbook) but the vehicle has severe damage or excessive wear:
  - copy of the bill of sale for the vehicle,
  - and a [Motor Vehicle Appraisal Record](#) completed within 60 days of the date of purchase by an authorized motor vehicle dealer or an authorized independent appraiser.
- If RST was paid because the supporting documentation was not provided at the time of registration:
  - relevant documentation (e.g., Sworn Statement, etc.) to support the reason for exemption.
- If RST was paid by a purchaser who qualifies for an exemption (e.g., Status Indian, etc.):
  - copy of bill of sale for the vehicle, and valid identity card (e.g., Certificate of Indian Status issued by the federal government, etc.).
- If the transfer was between two related corporations or between a corporation and a shareholder, read the Ministry of Finance publication entitled [Retail Sales Tax and Harmonized Sales Tax Information for the Transfer of Motor Vehicles Between Related Corporations or Corporations/Shareholders \(form 9967\)](#) before applying. The following information must be sent with this refund application:
  - copy of bill of sale, invoice or receipt showing that RST was paid by the **previous** owner, **and**
  - [Sworn Statement for the Transfer of a Used Vehicle in the Province of Ontario \(form 1155\)](#), **and**
  - [Addendum to Sworn Statement when Claiming a Retail Sales Tax Exemption on the Transfer of a Motor Vehicle between Corporations or Corporation and Shareholder \(form 0169\)](#), **and**
  - a letter from a lawyer/accountant outlining the stated capital of all classes and series of shares of the corporation, the number and stated dollar value of shares in each class and series, the ownership of the shares immediately before the sale and the relationship of the shareholders.

## Direct Deposit

To enrol for direct deposit or to update your banking information, complete the following:  
(You can find these numbers in your chequebook, on your bank statement or on a personal deposit slip or you can get them from your financial institution)

Branch No. (5 digits)	Institution No. (3 digits)	Account No. (maximum 12 digits)
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By providing my banking information I authorize the Minister of Finance to deposit in the bank account number shown above any amounts payable to me by the Ministry of Finance, **for this program**, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations **for this program**.

## Certification

I certify that all facts stated on this application are correct to the best of my knowledge.

Print Name	Signature	Date (yyyy/mm/dd)
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Every person who knowingly makes a false or deceptive statement herein is guilty of an offence and is liable on conviction to a fine, or term of imprisonment or both (*Retail Sales Tax Act*, R.S.O. 1990, c. R.31, Subsections 32(4) and 32(4.1)). Personal Information is collected on this form under authority of the *Retail Sales Tax Act*, R.S.O. 1990, c. R.31, Subsections 4.2(8) (as amended) and may be used to determine eligibility for a refund of retail sales tax. Questions about this collection should be directed to: Ministry of Finance, 33 King Street West, PO Box 623, Oshawa ON L1H 8H7, 1-866-668-8297.