

Addendum to Sworn Statement when Claiming a Retail Sales Tax Exemption on the Transfer of a Motor Vehicle between Corporations or Corporation and Shareholder

Instructions

This addendum is only required when a vehicle recipient wants to claim an exemption from Retail Sales Tax (RST) for the transfer of a motor vehicle between related corporations or between a corporation and a shareholder. Once completed, it must be attached to the Ministry of Finance **Sworn Statement for the Transfer of a Used Vehicle in the Province of Ontario** (Form #1155), along with the other supporting documentation listed below.

If the vehicle recipient is entitled to an exemption, all the supporting documentation must be provided to ServiceOntario at the time of transfer. If RST is paid at the time of transfer, the vehicle recipient may be eligible for a refund on all or part of the RST and may apply by submitting an **Application for Refund of Ontario Retail Sales Tax for Motor Vehicles Purchased Privately** (Form # 1181) to the Ministry of Finance.

Before completing this addendum, 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) about exemption conditions, refund information, qualifying conditions and supporting documentation.

Section A: Transferor (Seller)

Legal Name of Corporation or Shareholder

Section B: Recipient (Purchaser)

Legal Name of Corporation or Shareholder

Recipient Mailing Address

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

Outline the relationship between **A (Seller)** and **B (Purchaser)**

This addendum must be provided with **all** of the following documentation:

- **Sworn Statement for the Transfer of a Used Vehicle in the Province of Ontario** (Form #1155), and
- a copy of the **seller's** receipt showing they paid (8% or 13%) **RST** on their purchase, 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.

RST must be paid at ServiceOntario at the time of transfer if:

- the transferor (seller) did not pay RST on their purchase.
- a corporation is receiving a vehicle from a shareholder (individual) and the shareholder and members of his/her family (i.e. father, mother, spouse, grandfather, grandmother, son, daughter, grandson, granddaughter, son-in-law, daughter-in-law, father-in-law or mother-in-law) own less than 95% of the share ownership of the corporation. For the purpose of this exemption, a sibling is not a **member of the family**.
- a shareholder (individual) is receiving a vehicle from a corporation and the shareholder owns less than 95% of the share ownership.
- the transfer is the result of an amalgamation, wind up or dissolution.

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, 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 retail sales tax exemption. Questions about this collection should be directed to: 33 King Street West, PO Box 623, Oshawa ON L1H 8H7, 1-866-668-8297.