

## Tax Exempt Sales (TES)

*Gasoline Tax Act, Fuel Tax Act, Tobacco Tax Act*

**Enquiries:** 1-866-ONT-TAXS (1-866-668-8297)  
1-800-263-7776 Teletypewriter (TTY)

This package contains the required application forms to apply for a TES refund.

**Please follow the instructions carefully. If you are completing the forms by hand the information you enter must be contained within the box or space provided.**

If this is your first claim please contact the Ministry of Finance at 1-866 – ONT-TAXS (1-866-668-8297) to obtain your identification number. Complete the Application for Refund online, please contact the Ministry of Finance if you require assistance.

**1. Complete the upper portion of the Application for Refund - Summary Page 2**

Enter your **Legal Name**, **Identification Number** (9 digit identification number), and **Mailing Address**. Select the **Product type**. Complete a separate refund application for each **Product Type**. Select a **Schedule**. Only one schedule can be selected.

**2. Complete the Application for Refund - Schedule**

Complete the corresponding schedule calculation page.

For detailed instructions refer to the **Guide for Completing the Application for Refund and Summary and Schedule** available at the [ontario.ca/finance](http://ontario.ca/finance) link displayed on the refund schedule.

**3. Complete the Current Claim Calculation (A)**

Your refund must be based on the actual tax paid per litre or gram, at the Ontario tax rate in effect at the time of purchase.

**4. Complete the Previous Claim Calculation (B)**

Use this section to adjust your previous refund claim for which you have already received payment. Adjustments must be made within four years.

**5. Complete the lower portion of the Application for Refund - Summary Page 2**

Enter the Summary information A to E. Refund claim amount (\$) C, D, E totals are transferred when application is completed online.

- The 'From' date of a claim period is the date of the earliest invoice that is being submitted by you with the Application for Refund.
- The 'To' date of a claim period is the date of the latest invoice that is being submitted by you with the Application for Refund.

**6. Complete Application for Refund - Certification Page 2**

Enter the Name, Title and Telephone number for the authorized individual. Select the 'Print Completed Package' to print the Application for Refund. Sign and date the Application for Refund. Assemble the completed Application for Refund Summary and Schedule and all supporting documentation (receipts, etc.). Maintain one copy for your records. Mail the completed Application for Refund package to the ministry at the address shown above.

**Note: For each tax rate change complete a separate Application for Refund.**

### Tax rates

Tax period	Product	Ontario Tax rate	Tax rate per carton of 200 cigarettes
July 1, 2022 to December 31, 2023	Unleaded gasoline & Clear diesel	0.090	
January 1, 1992 to Present	Propane	0.043	
January 1, 1992 to June 30, 2022	Unleaded gasoline	0.147	
	Clear diesel	0.143	
April 1, 2017 to Present	Aviation fuel	0.067	
April 1, 2016 to March 31, 2017	Aviation fuel	0.057	
April 1, 2015 to March 31, 2016	Aviation fuel	0.047	
September 1, 2014 to March 31, 2015	Aviation fuel	0.037	
January 1, 1992 to August 31, 2014	Aviation fuel	0.027	
March 29, 2018 to Present	*Tobacco/Cigarettes	0.18475	\$36.95
April 28, 2017 to March 28, 2018	*Tobacco/Cigarettes	0.16475	\$32.95
February 26, 2016 to April 27, 2017	*Tobacco/Cigarettes	0.15475	\$30.95
May 2, 2014 to February 25, 2016	*Tobacco/Cigarettes	0.13975	\$27.95
February 1, 2006 to May 1, 2014	*Tobacco/Cigarettes	0.1235	\$24.70
January 18, 2002 to Present	Cigars	56.6% of the taxable price	

\* Tobacco includes coarse/ fine cut, snuff and chewing tobacco

Legal name and address

Product type  Gasoline, propane, aviation fuel  
 Fuel - clear fuel, kerosene  
 Tobacco - cigars, cigarettes

Identification number

▼ Gasoline Schedule					
#	Name	Product	#	Name	Product
<input type="checkbox"/> 1	Tax Exempt Sales to First Nations Individuals and Bands on a Reserve for Their Exclusive Use	Gasoline	<input type="checkbox"/> 5	Export out of Ontario (excluding Quebec)	Gasoline
<input type="checkbox"/> 2	Tax Exempt Deliveries, in Bulk, to First Nations Individuals and Bands on a Reserve for Their Exclusive Use	Gasoline	<input type="checkbox"/> 7	Tax Exempt Propane Sales	Propane
<input type="checkbox"/> 3	Export to Quebec	Gasoline	<input type="checkbox"/> 12	Export out of Ontario	Aviation Fuel
			<input type="checkbox"/> 13	Tax Exempt Sales to Visiting Armed Forces	Gasoline
			<input type="checkbox"/> 14	Tax Exempt Sales to Visiting Armed Forces	Aviation Fuel

  

▼ Fuel Schedule					
#	Name	Product	#	Name	Product
<input type="checkbox"/> 4	Export to Quebec	Clear Fuel	<input type="checkbox"/> 11	Tax Exempt Sales to Registered Consumers Holding a Fuel Acquisition Permit	Kerosene
<input type="checkbox"/> 6	Export out of Ontario (excluding Quebec)	Clear Fuel	<input type="checkbox"/> 15	Tax Exempt Sales to Visiting Armed Forces	Clear Fuel
<input type="checkbox"/> 8	Tax Exempt Sales to Registered Consumers Holding a Fuel Acquisition Permit	Clear Fuel			

  

▼ Tobacco Schedule					
#	Name	Product	#	Name	Product
<input type="checkbox"/> 9	Export out of Ontario	Tobacco	<input type="checkbox"/> 10	Export out of Ontario	Cigars

Summary	Claim period			To			Refund claim amount (\$) Totals from attached schedules
	Year	Month	Day	Year	Month	Day	
<b>A</b> Current refund claim							<b>C</b>
<b>B</b> Adjustment to previous refund claim							<b>D</b>
<b>Total refund claim amount</b> (Sum of current claim and adjustment to previous claim)							<b>E</b>

**Certification** Please ensure that an authorized person signs the application. It is an offence to make a false statement in an application. I certify that the information in this application is, to the best of my knowledge, true, correct and complete. I certify that the tax under the *Gasoline / Fuel / Tobacco Tax Act* as applicable, has been paid in respect of the product for which this refund is claimed.

Name	Title	Telephone	Signature	Date

**Warning** Penalties may be imposed if an applicant for a refund has misrepresented a material fact on or in connection with an application for refund or in an invoice supporting the application. Charges may be laid and fines result, where a person obtains or attempts to obtain a refund by deceit, falsehood or any fraudulent means.

**This application and any refund payment are subject to audit by the Ministry of Finance.**

**Ministry Use**

Supporting documents attached  Void cheque

Date Received

**Tax Exempt Sales (TES)**

*Gasoline Tax Act, Fuel Tax Act, Tobacco Tax Act*

**Calculation for**

Identification number

**Guide available at**  
[ontario.ca/finance](http://ontario.ca/finance) on webpage \_\_\_\_\_

**Is Gasoline-Ethanol Blend purchased before January 1, 2007** included in this application? Include only those purchases in this calculation.

Percentage of Ethanol in the blend

 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim

 litres

**A Current claim calculation**

*Complete this section to calculate your refund amount since your last claim.*

**Current claim voucher dates:**

First voucher     
 Year Month Day

Last voucher     
 Year Month Day

<b>1. Litres purchased</b>	
<b>2. Total refundable litres</b>	
<b>3. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>4. Current refund claim amount (\$)</b> <i>Line 2 X Line 3</i>	

*Include this amount in Line C in the Summary, page 2.*

**B Previous claim adjustment calculation**

*Only use this section to adjust a refund amount for which you have already received payment.*

**Previous claim adjustment voucher dates:**

First voucher     
 Year Month Day

Last voucher     
 Year Month Day

<b>5. Litres purchased</b>	
<b>6. Total refundable litres</b>	
<b>7. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>8. Previous refund claim adjustment amount (\$)</b> <i>Line 6 X Line 7</i>	

*Include this amount in Line D in the Summary, page 2.*

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**Calculation for**

Identification number

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**Is Gasoline-Ethanol Blend purchased before January 1, 2007** included in this application? Include only those purchases in this calculation

Percentage of Ethanol in the blend

 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim

 litres

Are **Biodiesel Blend** purchases included in this calculation?

Percentage of Biodiesel in the blend

 %

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim

 litres

**A Current claim calculation**  
 Complete this section to calculate your refund amount since your last claim.

<b>1. Litres purchased</b>	
<b>2. Quebec Destination (Zone)</b>	
<b>3. Total litres delivered to Quebec</b>	
<b>4. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>5. Quebec tax rate</b>	
<b>6. Net tax rate applicable</b> <i>Line 4 - Line 5</i>	
<b>7. Current refund claim amount (\$)</b> <i>Line 3 x Line 6</i>	

*Include this amount in Line C in the Summary, page 2.*

**B Previous claim adjustment calculation**  
 Only use this section to adjust a refund amount for which you have already received payment.

<b>8. Litres purchased</b>	
<b>9. Quebec Destination (Zone)</b>	
<b>10. Total litres delivered to Quebec</b>	
<b>11. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>12. Quebec tax rate</b>	
<b>13. Net tax rate applicable</b> <i>Line 11 - Line 12</i>	
<b>14. Previous refund claim adjustment amount (\$)</b> <i>Line 10 x Line 13</i>	

*Include this amount in Line D in the Summary, page 2.*

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<b>Is Gasoline-Ethanol Blend purchased before January 1, 2007</b> included in this application? Include only those purchases in this calculation	Percentage of Ethanol in the blend <input style="width: 80%;" type="text"/> %	Number litres of Ethanol excluded in the calculation of refundable litres in this claim <input style="width: 90%;" type="text"/> litres
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Provide a copy of each **GT Schedule 5 - Details of Gasoline Exports** that was submitted with the Return(s) covering this refund claim period.

Are <b>Biodiesel Blend</b> purchases included in this calculation?	Percentage of Biodiesel in the blend <input style="width: 80%;" type="text"/> %	Number litres of Biodiesel excluded in the calculation of refundable litres in this claim <input style="width: 90%;" type="text"/> litres
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Provide a copy of each **FT Schedule 6 - Details of Clear Fuel Exports** that was submitted with the Return(s) covering this refund claim period.

<b>A Current claim calculation</b> Complete this section to calculate your refund amount since your last claim.	1. Litres purchased	
	2. Total litres exported	
	3. Ontario tax rate <i>See tax rates on page 1</i>	
	4. Current refund claim amount (\$)	
	<i>Line 2 X Line 3</i>	
Include this amount in Line C in the Summary, page 2.		

<b>B Previous claim adjustment calculation</b> Only use this section to adjust a refund amount for which you have already received payment.	5. Litres purchased	
	6. Total litres exported	
	7. Ontario tax rate <i>See tax rates on page 1</i>	
	8. Previous refund claim adjustment amount (\$)	
	<i>Line 6 X Line 7</i>	
Include this amount in Line D in the Summary, page 2.		

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## Calculation for

Identification number

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**Is Gasoline-Ethanol Blend purchased before January 1, 2007** included in this application?  
 Include only those purchases in this calculation

Percentage of Ethanol in the blend

 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim

 litres

Are **Biodiesel Blend** purchases included in this calculation?

Percentage of Biodiesel in the blend

 %

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim

 litres

**A Current claim calculation**  
 Complete this section to calculate your refund amount since your last claim.

<b>1. Litres purchased</b>	
<b>2. Total refundable litres</b>	
<b>3. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>4. Current refund claim amount (\$)</b> <i>Line 2 X Line 3</i>	

*Include this amount in Line C in the Summary, page 2.*

**B Previous claim adjustment calculation**  
 Only use this section to adjust a refund amount for which you have already received payment.

<b>5. Litres purchased</b>	
<b>6. Total refundable litres</b>	
<b>7. Ontario tax rate</b> <i>See tax rates on page 1</i>	
<b>8. Previous refund claim adjustment amount (\$)</b> <i>Line 6 X Line 7</i>	

*Include this amount in Line D in the Summary, page 2.*

**Tax Exempt Sales (TES)**

*Tobacco Tax Act*

Calculation for

Identification number

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<p><b>A Current claim calculation</b>  <i>Complete this section to calculate your refund amount since your last claim.</i></p>	1. Grams purchased	
	2. Total grams exported	
	3. Ontario tax rate <i>See tax rates on page 1</i>	
	4. Current refund claim amount (\$) <i>Line 2 X Line 3</i>	

*Include this amount in Line C in the Summary, page 2.*

<p><b>B Previous claim adjustment calculation</b>  <i>Only use this section to adjust a refund amount for which you have already received payment.</i></p>	5. Grams purchased	
	6. Total grams exported	
	7. Ontario tax rate <i>See tax rates on page 1</i>	
	8. Previous refund claim adjustment amount (\$) <i>Line 6 X Line 7</i>	

*Include this amount in Line D in the Summary, page 2.*

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<p><b>A Current claim calculation</b>  <i>Complete this section to calculate your refund amount since your last claim.</i></p>	<p><b>1. Ontario tobacco tax paid on cigars purchased (\$)</b></p>	
	<p><b>2. Tobacco tax paid on cigars sold/ consumed in Ontario (\$)</b>  <i>must be included on Line 1</i></p>	
	<p><b>3. Tobacco tax paid on cigars exported out of Ontario (\$)</b>  <i>must be included on Line 1</i></p>	
	<p><b>4. Current refund claim amount (\$)</b>  <i>amount from Line 3</i></p>	

*Include this amount in Line C in the Summary, page 2.*

<p><b>B Previous claim adjustment calculation</b>  <i>Only use this section to adjust a refund amount for which you have already received payment.</i></p>	<p><b>5. Ontario tobacco tax paid on cigars purchased (\$)</b></p>	
	<p><b>6. Tobacco tax paid on cigars sold/ consumed in Ontario (\$)</b>  <i>must be included on Line 5</i></p>	
	<p><b>7. Tobacco tax paid on cigars exported out of Ontario (\$)</b>  <i>must be included on Line 5</i></p>	
	<p><b>8. Previous refund claim adjustment amount (\$)</b>  <i>amount from Line 7</i></p>	

*Include this amount in Line D in the Summary, page 2.*