Ontario

Ministry of Finance

Guide

for Completing Application for Rebate of the Ontario Portion of the Harmonized Sales Tax (HST) for First Nations

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This guide will help you complete the **Application for Rebate of the Ontario Portion of the Harmonized Sales Tax (HST) for First Nations (Form ON00939)**. It provides information about eligibility, supporting documents, time limit for applying for a refund, and direct bank deposit. The information in this guide is provided as a guideline only and does not replace the law found in the *Retail Sales Tax Act* and related regulations

Who May Use This Form?

Under the *Retail Sales Tax Act*, and related regulations, First Nations individuals who have a Certificate of Indian Status card or a Temporary Confirmation of Registration Document, issued by the federal government; and are a resident of:

- Ontario, or
- Canada and reside on the Akwesasne reserve

may apply for a refund of the provincial component of the tax that is paid or payable on or after September 1, 2010 under Part IX of the *Excise Tax Act* (Canada) in respect of Ontario.

Bands or band councils of an Ontario First Nations reserve (including the Akwesasne reserve) are also eligible.

General Information

Supporting Documents

Please provide the following documentation with a **completed and signed Application for Rebate of the Ontario Portion of the Harmonized Sales Tax (HST) for First Nations (Form ON00939)**:

- Supplement to Form ON00939 – Receipt Listing
- Photocopy of both sides of the purchaser's **Certificate of Indian Status** card or a Temporary Confirmation of Registration Document issued by the federal government, **if you are a first-time claimant or your card has expired**.
- In the case of a purchase by a band or band council, a letter from the band or council certifying that the goods or services are exclusively for the consumption or use by the band or the council of the band.
- Original receipts for qualifying goods and services showing the HST was paid - receipts must show:
    - Name and address of supplier
    - Date
    - Selling price
    - Quantity of product sold/purchased
    - Amount of tax charged
- **Proof of payment must be submitted for all invoices/receipts where the HST exceeds $5.00**.
- **Receipts with HST of $5.00 or less should be listed at the end of the Receipt Listing form but do not need to be submitted**.

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Time Limits

Rebate applications for the 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**.

Rebate applications for the provincial portion of the HST paid in another participating province, on qualifying goods brought into Ontario within 30 days, must be submitted within one year from the date the goods were brought into Ontario.

Identification Number

Provide your Certificate of Indian Status number as your Identification on the Application. When communicating with the Ministry of Finance (ministry), include your identification number on all correspondence and forms.

Change of Information

Please notify the ministry of a change of address or banking information by submitting an email to commodity.tax@ontario.ca with the information to be updated. In the email subject line, write Attention: Refund Unit.

Direct Bank Deposit

For your refund to be deposited directly into your bank account, please provide a Direct Deposit Request (Form 9980), bank deposit form, or a VOID cheque showing your name and address and attach it to your refund application. You can also mail or email it to the Ministry of Finance with a letter requesting direct deposit. Remember to reference your Certificate of Indian Status number on your letter or email to commodity.tax@ontario.ca.

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

Freedom of Information

Personal information contained on this form is collected under the authority of the *Retail Sales Tax Act* and will be used to determine eligibility for the rebate. Questions about the collection of this information can be directed to:

Senior Manager - Program Delivery, Tax Administration
Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

Mailing Address and Enquiries

Ministry of Finance
Account Management and Collections Branch
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

Toll free 1-866-ONT-TAXS (1-866-668-8297)
Hours of Service Monday to Friday 8:30am to 5:00pm
Teletypewriter (TTY) 1-800-263-7776
Fax 905-433-5680
Website **ontario.ca/finance**

Please Note

1. An application for refund includes the Application for Rebate of the Ontario Portion of the HST for First Nations and a Receipt Listing - Supplement to Form ON00939.
2. Maximum of 100 receipts per application. Please package your receipts in the order they are listed on the Receipt Listing form. Receipts with HST of $5.00 or less are to be listed at the end of the form but do not need to be included with the receipts being submitted.
3. When completing the refund application, carry forward the totals from the Receipt Listing to the Application for Rebate of the Ontario Portion of the HST for First Nations – "Total Rebate Claim Amount".
4. The Application for Refund must be signed. Please mail the completed application to the Ministry of Finance.

Detailed Instructions

Step 1 – Completing the Upper Portion of the Application for Rebate – Summary

- Complete a separate Application for Rebate of the Ontario Portion of the HST for First Nations with a maximum of 100 receipts per application.
- In the space provided, enter your legal name, address and email address along with your Certificate of Indian Status number.

Section 2 - Authorized Representatives: Indicate if there are any authorized representatives who may act on your behalf.

Section 3 - Summary of Claim Reporting Period: Indicate the date of your oldest and most recent receipt. Add the total from all pages in the Receipt Listing and enter this figure on Total Rebate Claim Amount.

Step 2 – Completing an Application for Refund – Receipt Listing

A Receipt Listing must be completed and accompany the Application for Rebate of the Ontario Portion of the HST for First Nations (Form ON00941).

- In the space provided, enter your last name, first name and Certificate of Indian Status number, or account number if you have previously received a letter from the ministry. Please ensure this number is recorded on all pages.
- Record the date, invoice or receipt number (if available), retailer/supplier, brief description (watch, telecommunications) and the HST amount. Total each page.
- Original receipts with HST of more than $5.00 are to be listed and submitted with each Application for Rebate of the Ontario Portion of the HST for First Nations – please place in order as recorded on Receipt Listing form.
- Receipts with HST of $5.00 or less should be listed at the end of the Receipt Listing form and do not need to be included with your submission.

The Ministry may request original receipts during a review of the application or as part of refund verification.

Claimants must be able to provide the original receipts upon request and should be kept for 1 year from the submission of the application.

Please keep a photocopy of any invoices you may require for warranty or income tax purposes.

Step 3 – Completing the Lower Portion of the Application for Refund – Summary

Once the Receipt Listing has been completed, return to the Application for Rebate of the Ontario Portion of the HST for First Nations.

Section 4 - Direct Deposit: Enter your banking information for Direct Deposit – Attach a bank deposit form, Direct Deposit Request (Form 9980), or Void cheque.

Section 5 – Certification: sign this application, including an authorized signature and date.

Mail the completed Application for Rebate of the Ontario Portion of the HST for First Nations and Receipt Listing along with all supporting documentation (receipts where applicable) to the ministry at the address shown at the top of the form.

Maintain one copy for your records.

Please retain this guide for future reference. If you require additional copies, email commodity.tax@ontario.ca or call 1-866-ONT-TAXS (1-866-668-8297).

What goods and services qualify

Purchases that qualify

Examples of goods and services that qualify:

- most tangible goods, including:
    - new and used motor vehicles purchased from a dealer
    - take-out meals
    - medical cannabis purchased from a federally authorized licence holder
    - low-THC (less than 0.3%) cannabis products that do not have a duty-paid stamp on them
    - cannabis accessories (for example rolling papers, pipes, vaporizers)
- warranty or maintenance agreements for qualifying tangible goods
- services performed on qualifying tangible personal property, including assembly, dismantling, adjustment, repair, or maintenance
- telecommunication services (including cable television, telephone, internet)

Purchases that don’t qualify

The rebate cannot be claimed if:

- the goods are not subject to HST (for example, basic groceries or certain health care services)
- the goods are select items that already qualify for a rebate of the Ontario portion of the HST (for example, children’s clothing, printed books, etc.)
- the purchaser is eligible for input tax credits for the HST payable (for example, because the purchase is for use in the purchaser’s business activities)
- receipts include GST only

Examples of goods and services that do not qualify:

- restaurant food (except take-out meals)
- tangible goods supplied under a catering agreement

- electricity, natural gas
- gasoline and fuel
- alcohol
- raw leaf tobacco and tobacco products
- most forms of recreational cannabis — these items will have a duty-paid stamp
- real property (for example, new homes, condos, and mobile homes)
- transient accommodation (for example, hotels)
- parking

Print Form