

# Instructions:

## Application for Ontario HST Refund for First Nations for the Period July 1, 2010 and August 31, 2010 inclusive

### 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 on qualifying off-reserve supplies purchased between July 1, 2010 and August 31, 2010 inclusive. All enquiries regarding completion of this application form should be directed to the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297).

### Documentation Required:

Please send in the following:

- a. completed application form
- b. original receipts for qualifying off-reserve supplies showing the purchase was made between July 1, 2010 and August 31, 2010 inclusive and that the 13% HST was paid
- c. a photocopy of both sides of your Status Indian Card, or in the case of Indian bands and councils, a letter from the band or council certifying the consumption of qualifying off-reserve supplies for band activities

### Eligible Purchasers:

The following purchasers are eligible for a refund of the 8% provincial component of the HST paid from July 1, 2010 to August 31, 2010 on qualifying off-reserve supplies:

- Status Indians who are from an Ontario First Nations reserve (including a reserve that straddles the Ontario-Quebec border),
- Status Indians who reside in Ontario, or
- An Indian band or council of a band of an Ontario First Nations reserve (including a reserve that straddles the Ontario-Quebec border).

### Qualifying Off-Reserve Supplies:

Supplies of the following would qualify as off-reserve supplies for the purposes of the Ontario HST refund for First Nations:

- Unless specifically provided for below, tangible personal property (e.g. goods) that is not purchased on a reserve;
- New and used motor vehicles purchased off-reserve from a motor vehicle dealer;
- Take-out meals that are not purchased on a reserve;
- Telecommunication services (including cable television, telephone, internet) provided to a Status Indian and that are not provided on a reserve;
- Services of installing, assembling, dismantling, adjusting, repairing or maintaining goods (e.g. vehicles) that are not performed on a reserve; and
- Contract payments for maintenance and warranty of goods (including motor vehicles) that are not purchased on a reserve.

### **Non-Qualifying Off-Reserve Supplies:**

Supplies of the following will not be qualifying off-reserve supplies and therefore will not qualify for the Ontario HST refund for First Nations and will be subject to HST. These include:

- Gasoline, fuel, alcoholic beverages and tobacco that is not purchased on a reserve;
- Restaurant meals (other than take-out meals) and catering services;
- Energy (including electricity and natural gas) that is not provided to a reserve address;
- All other services (that are not GST/HST relieved to Status Indians or listed above) that are not performed on a reserve. Examples of services that are not eligible for the Ontario HST refund for First Nations and generally remain taxable when not performed on a reserve include haircuts, massage therapy, dry-cleaning, home renovations, funeral services;
- Intangible personal property (e.g. memberships) that is not situated on a reserve; and
- Real property (e.g., new homes, condos and mobile homes), transient accommodation (i.e., hotel accommodation), and parking, that is not located on a reserve.

### **Eligible Services:**

Generally, services eligible for the Ontario HST refund for First Nations are those that would have previously been exempt from Ontario Retail Sales Tax only when purchased by a Status Indian. For example, a service of repairing a motor vehicle would qualify for the refund. However, services that were not taxable under the Ontario Retail Sales Tax, such as washing a car or jewelry engraving, would not qualify for the refund.

As noted above, all other services that are not GST/HST relieved to Status Indians will generally remain taxable under HST to Status Indians when they are not performed on a reserve.

### **Claim Completion:**

Refund applications should be submitted after August 31, 2010 and must include all receipts for qualifying off-reserve supplies purchased between July 1, 2010 and August 31, 2010 inclusive. Applications must be submitted by November 1, 2010. Please ensure all required documentation is included. If you have any questions about this application or the required documents, please call 1 866 ONT-TAXS or 1 866 668 8297.

Mailing:

Mail the completed form with supporting documentation to:



Ministry of Revenue  
Refund Unit  
2<sup>nd</sup> Floor, 1600 Champlain Avenue  
Whitby ON L1N 9B2



Ministry of Revenue  
 Refund Unit  
 2nd Floor, 1600 Champlain Ave  
 Whitby ON L1N 9B2  
 1 866 668-8297

## Application for Ontario HST Refund for First Nations for the Period July 1, 2010 and August 31, 2010 inclusive

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

<b>A</b>	
1 Name of Claimant	
2 Mailing Address (Number, Street, PO Box, RR or Apt. No.)	
City, Town or Village	
Province/State and Country	Postal/Zip Code
3 Name of person to be contacted regarding this application	4 (Area Code) Telephone No.
5 Do you authorize any person to act on your behalf with regard to this claim e.g. your local Band council? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>▶</b> If yes, please complete the following:	
Representative's Name	(Area Code) Telephone No.
Address	Postal/Zip Code

<b>B</b>		
1 Total Number of Receipts	2 Do you want your receipts returned? <input type="checkbox"/> Yes <input type="checkbox"/> No	3 Period covered by Claim From <b>July 1, 2010</b> To <b>August 31, 2010</b>

To avoid delay in processing your claim, this application **must be accompanied by:**

- original receipts for qualifying off-reserve supplies showing the purchase was made between July 1, 2010 and August 31, 2010 inclusive and that the 13% HST was paid
- photocopy of both sides of the Status Indian Card, or in the case of Indian bands and councils, a letter from the band or council certifying the consumption of qualifying off-reserve purchases for band activities

Original receipts will not be returned unless specified in Section B2.

Where all supporting documents are submitted, please allow up to eight weeks for verification and processing of your claim.

**Applications must be submitted by November 1, 2010 to the address above.**

<b>C Please remember to sign this application</b>			
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
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 ( <i>Retail Sales Tax Act</i> , Subsection 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 Refund Manager at the Ministry of Revenue, 2nd Floor, 1600 Champlain Avenue, Whitby ON L1N 9B2, or by calling **1 866 ONT-TAXS** (1 866 668-8297).