Ontario

Ministry of Finance
Retail Sales Tax

Instructions

for Refund of Retail Sales Tax

General Information

The attached application is the form to be completed when claiming a refund of Ontario retail sales tax (RST). All enquiries regarding completion of this application form should be directed to the Ontario Ministry of Finance Tax Office (telephone numbers are listed in the blue pages of your local telephone directory).

The attached application **should not** be completed for the refund programs listed below.

1. **"Application for Refund of Ontario Retail Sales Tax for the Used Vehicle Information Program"**
   - Complete form 1181 if tax was overpaid on used motor vehicles purchased privately.

2. **"Transportation for People With Physical Disabilities"**
   - Complete form 1793 attached to Retail Sales Tax Guide 701.

3. **"Vehicles Powered by Alternative Fuels"**
   - Complete form 1578 attached to Retail Sales Tax Guide 702.

To obtain the proper application forms for the above refunds or a copy of Retail Sales Tax Guide 700 which provides further details on refunds, please call 1-800-263-7965 or our TAX FAX service at 1-877-482-9329 or visit our web site at www.trd.fin.gov.on.ca.

Information Regarding Refunds on Goods Removed From Ontario

The attached application form is to be used when claiming a refund of RST paid on goods removed for permanent use outside Ontario. Purchasers will only be eligible for a refund where the:

a) goods are permanently removed from Ontario within 30 days of being bought;
b) RST paid on **each** invoice is $50 or more;
c) refund claim is made **within four years** of buying the goods; **and**
d) residents of other Canadian provinces pay the applicable sales tax to their home province on goods being claimed and provide proof of payment of tax. If the goods are purchased for use in a jurisdiction where sales tax is not payable, a copy of the bill of lading or customs documents must be provided as proof of removal.

Note: A refund is not available for the RST paid on transient accommodation or on taxable services. Guide 700 provides details on refunds on goods bought centrally (e.g. office stationery) and shipped for use outside Ontario.

Claim Completion

Care should be taken in completing your claim. If a high number of ineligible items are included, you may be required to revise your application and submit it again. The documents required to support your refund claim are outlined in Section B of the application form. If you have any questions about the required documents, please call the Refund Unit at **(905) 432-3431** or **(905) 432-3509** (collect) or **1-800-615-2757**, or send us a fax to our fax number **(905) 435-3543**.

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 sales tax refund. Questions on this collection can be directed to the Refund Manager at the address noted below or by telephone at **(905) 432-3431** or **(905) 432-3509** or **1-800-615-2757**.

Mailing:

Mail the completed form with supporting documentation to:

Ministry of Finance
Retail Sales Tax
Refund Unit, 2nd Floor
1600 Champlain Avenue
Whitby ON L1N 9B2

Ontario

Ministry of Finance
Retail Sales Tax
Refund Unit
2nd Fl, 1600 Champlain Ave
Whitby ON L1N 9B2

Ministère des Finances
Taxe de vente au détail
Bureau des remboursements
2e étage, 1600 av. Champlain
Whitby ON L1N 9B2

General Application for Refund of Retail Sales Tax
Demande générale de remboursement de la taxe de vente au détail

A

Before completing this application, please read the attached instructions. Please print or type.
Avant de remplir la présente demande, veuillez lire les directives ci-jointes. Prière d'écrire en caractères d'imprimerie.

1 Name of Claimant / *Nom du requérant*

2 Mailing Address / *Adresse postale* (Number, Street, PO Box, RR or Apt. No. / *Numéro et rue, CP, RR ou Nº d'appartement)*

City, Town or Village / *Cité, ville ou village*

Province/State and Country / *Province/État et pays*

Postal/Zip Code / *Code postal*

3 Permit No. (for registered vendor) *Nº de permis (le cas échéant)*

4 Name of person to be contacted regarding this application / *Nom de la personne avec qui communiquer concernant cette demande*

5 (Area Code) Telephone No. / *(Ind. rég.) Nº de téléphone*

6 Is this your first claim for refund of retail sales tax? *S'agit-il de votre première demande de remboursement?* ☐ Yes *Oui* ☐ No *Non*

If "No", please enter date of your last refund claim here / *Dans la négative, veuillez inscrire la date de votre dernière demande* ▶ year/*année* month/*mois* day/*jour*

7 Do you authorize any person other than an officer or an employee of your company to act on your behalf with regard to this claim?
Autorisez-vous une autre personne qu'un directeur ou un employé de votre compagnie à vous représenter concernant cette demande?

☐ Yes *Oui* ☐ No *Non* ▶ If yes, please complete the following:
Dans l'affirmative, veuillez remplir les cases suivantes :

Agent's Name / *Nom de l'agent*

(Area Code) Telephone No. / *(Ind. rég.) Nº de téléphone*

Address / *Adresse*

Postal/Zip Code / *Code postal*

B

1 Amount of Tax Refund Claimed $ / *Montant du remboursement demandé*

2 Period covered by Claim / *Période visée par la demande*
From / *du* To / *au*

3 Your Reason for Requesting Refund / *Raison de la demande*

4 Schedule of Items Claimed
Liste des articles visés par la demande

Date of Invoice *Date de la facture*	Invoice Number *Nº de la facture*	Date Invoice was Paid *Date de paiement de la facture*	Amount of Tax Claimed for Refund *Montant du remboursement demandé*	Name of Supplier / Contractor *Nom du fournisseur / de l'entrepreneur*	Description of Goods / Services *Description des biens / services*	Use of Items Claimed *Utilisation des articles*
			$			

If more space is required, please use the reverse of this form. / *Si vous manquez d'espace, utilisez le verso de la présente formule.*

In order to avoid delay in processing your claim, the above schedule must be completed in its entirety for all items claimed. Failure to complete all sections may result in your claim being returned to you. This application **must also be accompanied by:**

- documents showing tax **was charged**, i.e., invoices, cash register tapes, sales contract, etc.
- documents showing tax **was paid**, i.e., cancelled cheques, supplier's statement, etc.
- if the documents are **too numerous** for shipping, please have them segregated from other records. You may be requested to forward a sample to verify the accuracy of your claim.

Afin d'éviter les retards dans le traitement de votre demande, vous devez remplir l'annexe ci-dessus en entier pour tous les éléments réclamés. Si vous ne remplissez pas toutes les sections, votre demande pourrait vous être retournée. Cette demande doit également être ***accompagnée des documents suivants*** *:*

- *les documents indiquant qu'une taxe a été imposée, c.à-d. factures, coupons de caisse, contrats de vente, etc.*
- *les documents indiquant que la taxe a été payée, c.à-d. chèques oblitérés, états du fournisseur, etc.*
- *si les documents sont* ***trop nombreux*** *pour être expédiés ensemble, vous devez les séparer des autres dossiers. Il se pourrait que vous ayez à envoyer d'abord un échantillon afin de vérifier la conformité de votre demande.*

C Please sign application / *Veuillez signer la demande*

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.

Autant que je sache, tous les faits donnés dans la présente demande sont justes et je comprends que cette demande peut faire l'objet d'une vérification.

(Print) Name of claimant or an authorized official of the company
(en caractères d'imprimerie) *Nom du réclamant ou de l'agent autorisé de la compagnie*

Title / *Titre*

Signature

Date

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*, Subsections 32(5). / *Toute personne qui fait volontairement une déclaration fausse ou trompeuse est coupable d'une infraction et passible sur déclaration sommaire de culpabilité, d'une amende et d'une peine d'emprisonnement, ou d'une seule de ces peines (Paragraphes 32(5) de la Loi sur la taxe de vente au détail).*

Where all supporting documents are submitted, please allow up to eight weeks for verification and processing of your claim.
Une fois que tous les documents à l'appui auront été reçus, la vérification et le traitement de votre demande prendront jusqu'à huit semaines.

B Schedule of Items, continued / *Liste des articles, suite*

Date of Invoice *Date de la facture*	Invoice Number *Nº de la facture*	Date Invoice was Paid *Date de paiement de la facture*	Amount of Tax Claimed for Refund *Montant du remboursement demandé*	Name of Supplier/Contractor *Nom du fournisseur/de l'entrepreneur*	Description of Goods/Services *Description des biens/services*	Use of Items Claimed *Utilisation des articles*
			$			

Please remember to sign the front of this form. / *N'oubliez pas de signer le recto du formulaire.*