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## **Revised Application Refund of the Ontario Portion of the Harmonized Sales Tax for First Nations**

The Ministry of Finance has been experiencing an increase in the number of applications related to the Ontario portion of the Harmonized Sales Tax (HST) for First Nations Exemption. Processing of these applications has been taking longer than the ministry's service standard of 40 business days.

To improve the ministry's processing times, revisions have been made to the application form and instructions. Please note the following:

- submit a **maximum of 100** receipts per application;
- receipts are issued to the First Nation applicant for exclusive & personal use;
- receipts must show the amount of HST paid on qualifying items;
- receipts are dated within 4 years of the date tax was paid;
- receipts are in good condition, unmarked, and have no staples or pins; and
- do not submit receipts for non-qualifying items.

Completed applications received by the ministry that do not meet the guidelines identified above may take longer to process.

For your convenience, the revised application form is attached. You can also navigate to the revised application form on our website at [www.fin.gov.on.ca](http://www.fin.gov.on.ca) by typing "**Application for HST refund for First Nations**" in the search bar located at the top right side of the webpage.

The ministry's publications entitled **Guide 80 – Ontario First Nations Point-of-Sale Exemptions** and **What's Taxable Under the HST and What's Not** provide details about qualifying property and services. To review these publications, visit our website as noted above and enter the publication name in the top right side of the webpage.

If you have any questions or require additional information, please call 1 866 ONT-TAXS (1 866 668-8297).

Attachment