

Ontario Portion of the Harmonized Sales Tax (HST) Refund Program for First Nations Frequently Asked Questions

1. Why did the ministry make changes to the Ontario Portion of the HST Refund Program for First Nations?

The changes were administrative only and do not affect the entitlement of qualifying First Nations individuals to:

- a point-of-sale rebate of the 8% Ontario component of the HST on qualifying property and services, or
- request a rebate from the ministry where a business is unwilling or unable to provide the rebate at point-of-sale.

These administrative changes were made to help the ministry process rebates faster for people who submit claims.

2. What administrative changes were made to the refund program that affect me?

Changes were made to make the application form and instructions clearer. A 100 receipt limit per application has also been implemented to improve processing times, which may help you receive your rebate sooner.

3. What happens if I would like to submit more than 100 receipts at a time?

The 100 receipt limit is “per application.” You may file more than one rebate application at a time. Applications submitted with more than 100 receipts will still be processed. However, this may adversely impact processing times.

4. What happens if I use the old form to file a claim?

Claims received on the old rebate application will still be processed.

5. Why does the ministry require original receipts? Shouldn't a photocopy be enough?

The ministry requires original receipts to help verify receipt authenticity.

6. How do I get my receipts back from the ministry?

The ministry will return all receipts submitted with every application. If a receipt is required for warranty purposes please keep a copy for your records.

7. Are businesses required by law to provide the rebate at point-of-sale?

No, it is not mandatory for businesses to provide the rebate at point-of-sale.

8. Can businesses require eligible purchasers to provide personal information (e.g. name, email, phone number, and home address) before providing the rebate?

The law does not require businesses to obtain a purchaser's postal code or other information such as signature, telephone number, email or home address to validate a rebate. However, the law pertaining to the rebate does not specifically prohibit the collection of additional information that may support a business process.

A business that chooses to provide the rebate is required to visually confirm that the photograph on the status card matches the purchaser, and at a minimum, record the date, name, card number, band registry number and a brief description of the property or services sold.

9. What if I don't want to provide additional information that a business asks for?

First, confirm whether the business will still provide the rebate if you don't provide the additional information.

Where a business is unwilling or unable to provide the rebate at point-of-sale, eligible purchasers may apply for a rebate directly from the Ministry of Finance.

10. Will the ministry contact me by phone to discuss the rebate?

We may, on occasion, contact rebate applicants by phone to obtain further clarification about the receipts they submitted or the information they provided on the rebate application. This helps us process your rebate application sooner.

We appreciate concerns related to telephone scams. Ministry staff will clearly state who is calling and will provide a ministry call-back number if necessary. Ministry staff will not ask for credit card information, banking information or any details unrelated to the rebate application over the phone.

If the rebate applicant does not wish to discuss the details of their application over the phone, they may request that the caller follow up by writing a letter instead.

11. Are businesses outside Ontario eligible to offer the Ontario First Nations HST Point-of-Sale Exemption?

No. The exemption at point-of-sale may only be offered by businesses located in Ontario.

However, you may be eligible for a rebate directly from the Ministry of Finance if HST was paid on qualifying goods that were imported into Ontario. Please note that this may only apply if HST was paid, and not for other provincial sales taxes. Please contact the ministry at 1 866 ONT-TAXS (1 866 668-8297) for further advice.

12. How much time do I have to file a rebate application?

Applications for refund of HST paid in Ontario must generally be submitted within four years from the date the tax was paid.

However, the time frame may be much shorter (e.g. one year) for certain imports into Ontario. Please contact the ministry at 1 866 ONT-TAXS (1 866 668-8297) for further advice.

13. What if I have more questions about the Ontario First Nations HST Point-of-Sale Exemption or the status of my rebate application?

Contact the ministry at 1 866 ONT-TAXS (1 866 668-8297)

We have additional information online at the following links:

- Ontario First Nations HST Point-of-Sale Exemption
 - <http://www.fin.gov.on.ca/en/tax/hst/fnpointofsale.html>
- What's Taxable Off-Reserve Under the HST and What's Not?
 - <http://www.fin.gov.on.ca/en/tax/hst/whatstaxable.html>