

General Information

Eligible First Nations people, bands, and Ontario First Nations reserve band councils must use the attached rebate application form when claiming a rebate for the 8% Ontario portion of the Harmonized Sales Tax (HST), paid on qualifying goods and services purchased off-reserve.

Who is Eligible

First Nations people 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.

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

Qualifying Goods and Services

A purchase is only eligible for the rebate if the qualifying goods or services are acquired for the exclusive personal use of eligible First Nations people or exclusively for the use by a band, or band council, of an Ontario First Nations reserve.

This rebate should not be claimed if HST was not applied to the purchase because of another rebate or exemption.

The following are examples of purchases that do not qualify for the rebate.

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| • purchases for which a rebate was already provided by the seller | • most forms of recreational cannabis |
| • hotel accommodation | • movie tickets/entertainment |
| • parking | • lessons/courses |
| • veterinarian services | • hair-cuts |
| • prescription drugs | • dine-in restaurant meals |
| • public transit | |
| • gasoline | |
| • cigarettes | |
| • alcohol | |

For detailed information about qualifying goods and services, please refer to information on the [Ministry of Finance website](http://www.ontario.ca/hst).

Supporting Documentation Required

Please provide the following documentation along with a completed and signed Application for Rebate of the Ontario Portion of the HST for First Nations form (on the next page):

- original receipts for qualifying goods and services showing the HST was paid, and one of the following:
 - photocopy of both sides of the purchaser's **Certificate of Indian Status** card or **Temporary Confirmation of Registration Document** (issued by the federal government), or
 - in the case of a purchase by a band or band council, a letter from the band or council certifying the goods or services are exclusively for the consumption, or use by, the band or band council.

Time Limits for Claiming a Rebate

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.

Please allow up to **eight weeks** for verification and processing of your claim.



Contact Information

For more information about this rebate or application form, please refer to the [Ministry of Finance website](http://www.ontario.ca/hst) or call 1-866-ONT-TAXS (1-866-668-8297).

Application for Rebate of the Ontario Portion of the HST for First Nations

Before completing this application, please read the instructions and time limits on the previous page. Mail the completed form with supporting documentation to 33 King Street W., PO Box 625, Oshawa ON L1H 8E9. For questions call 1-866-668-8297.

A Purchaser Information

Name of Purchaser	Telephone Number
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Mailing Address			
Unit Number	Street Number	Street Name	PO Box
City/Town	Province		Postal Code

B Authorized Representatives

Do you authorize a person to act on your behalf with regard to this claim (e.g. a representative from your local band council)? ☐ Yes ☐ No

Representative's Name	Telephone Number
Band Council, Association, etc.	

Representative's Mailing Address			
Unit Number	Street Number	Street Name	PO Box
City/Town	Province		Postal Code

C Summary of Claim

Total Number of Receipts (Maximum 100)	Period Covered: From (yyyy/mm/dd)	Period Covered: To (yyyy/mm/dd)
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Note: See previous page for supporting document requirements and time limits.

D Direct Deposit

To enrol for direct deposit or to update your banking information, complete the following **and attach a void cheque**:

Branch No. (5 digits)	Institution No. (3 digits)	Account No. (maximum 12 digits)
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By providing my banking information I authorize the Minister of Finance to deposit, in the bank account number shown above, any amounts payable to me by the Ministry of Finance, **for this rebate program**, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations **for this rebate program**.

E Certification: Please remember to sign this application

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.

Claimant			
Name (Print)	Title	Signature	Date (yyyy/mm/dd)

Authorized official or representative (if applicable)			
Name (Print)	Title	Signature	Date (yyyy/mm/dd)

Every person who knowingly makes a false or deceptive statement herein and obtains or attempts to obtain a rebate of tax under the *Retail Sales Tax Act* or the regulations to which the person is not entitled is guilty of an offence and is liable on conviction 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 (*Retail Sales Tax Act*, Subscription 32(5)).

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 on this collection can be directed to the Ministry of Finance at the address and phone number above.