

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 RST 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 website 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. RST 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 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 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

