

Information Notice
Retail Sales Tax Branch

March 2004

Rebate on New Energy-Efficient Electrical Household Appliances Extended to July 31, 2004**About this Notice**

The Ontario Government plans to introduce legislation to further extend the Retail Sales Tax (RST) rebate available on purchases of new energy-efficient electrical household appliances to July 31, 2004.

This Notice replaces all prior Information Notices related to the appliance rebate program.

Qualifying Appliances

This rebate is available on **ENERGY STAR**[®] qualified:

- **refrigerators, dishwashers and clothes washers** sold on or after **November 26, 2002** and on or before **July 31, 2004**, and
- **freezers** sold on or after **January 1, 2003** and on or before **July 31, 2004**.

Delivery of all eligible appliances in this rebate program must take place on or before **September 15, 2004**. The rebate applies to the first time sale, as well as to the rental or lease for at least one year (i.e., 365 days), of a new qualifying appliance.

Effective January 1, 2004, the federal guidelines for qualifying **ENERGY STAR**[®] refrigerators, refrigerator/freezers and clothes washers were updated. Please note that eligible appliances that meet the 2002, 2003 or 2004 **ENERGY STAR**[®] guidelines (according to the 2002, 2003 or 2004 *EnerGuide Appliance Directory*) qualify under the rebate program, provided they are purchased and delivered within the specified time periods.

Please visit the Energy Star Web site at www.oeenrcan.gc.ca/energystar for more information on **ENERGY STAR**[®] rated appliances.

Claiming the Rebate

To claim a rebate, please complete an "[Application for Rebate of Retail Sales Tax on Energy-Efficient Electrical Household Appliances](#)" and submit it to the address noted on the form. Please include a copy of your sales invoice, sales or lease contract or other receipt that identifies the purchase date, proof of delivery (if applicable), the appliance type, make and model number, and proof of the amount of RST paid or payable. Photocopies will be accepted provided the information needed to support your claim is legible. Any charges for delivery, installation, extended warranties, door changes, or optional items, such as ice makers, are not eligible for the rebate.

Rebate claims must be received by the Ministry of Finance within four years from the date the RST was paid. Please allow 6 to 8 weeks for processing. Interest is not payable on these rebates. **Rebate claims for eligible appliances purchased after March 31, 2004 (and on or before July 31, 2004), will be processed if the legislation is passed.**

To Obtain a Rebate Form

To obtain a rebate form or for more information, please contact the nearest Ontario Ministry of Finance Tax Office listed under Taxes - Provincial (Retail) Sales Tax in the blue pages of your telephone directory, call our Ministry Information Centre at 1-800-263-7965 (TTY 1-800-263-7776), call our TAX FAX Service at 1-877-4-TAX-FAX (1-877-482-9329), or visit our Web site at www.trd.fin.gov.on.ca.



Ministry of Finance
 Revenue Operations and
 Client Services Branch
 PO Box 645
 33 King Street West
 Oshawa ON L1H 8X1

Application for Rebate of Retail Sales Tax on Energy-Efficient Electrical Household Appliances

Please complete this form and send to the above address with copies of supporting documents such as sales invoices, sales or lease contracts or receipts that identify the purchase date, appliance type, make, model number, amount of Ontario retail sales tax paid and delivery date if applicable.

For Ministry Use Only - VP No.

VP No., if applicable

Purchaser's Name and Address

Last Name / Legal Name of Company	First Name	Middle Initial	Telephone Number
Unit No. Street No. Street Name			
City, Town or Village		Province	Postal Code

Is this your first claim for a rebate/refund of retail sales tax? Yes No

Purchase Details

Purchase Date (yyyy / mm / dd)	Delivery Date (yyyy / mm / dd)	Appliance Type (e.g., Fridge, Dishwasher, Clothes Washer, Freezer)	Make of Appliance	Model Number	Amount of Tax Claimed for Rebate

If more space is required, please attach a separate list.

Total

Certification

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.

Signature of Purchaser _____ Date (yyyy / mm / dd) _____

Every person who, by deceit, falsehood, or by any fraudulent means, obtains or attempts to obtain a refund or rebate of tax under this Act or the regulations to which the person is not entitled is guilty of an offence and on conviction is liable 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*, Subsection 32(5)).

If you require additional information, please call the Ministry of Finance's Information Centre toll-free at **1-800-263-7965** or Teletypewriter (TTY) **1-800-263-7776**.

For further information on **ENERGY STAR**® qualified appliances, please refer to the **ENERGY STAR** Web site at: www.oee.nrcan.gc.ca/energystar. To obtain additional copies of this form, please refer to our Web site at: www.trd.fin.gov.on.ca, to our TAX FAX Service at **1-877-482-9329** or to the above telephone numbers.