

# The Ontario First Nations HST Rebate: Guidelines for Retailers

Individuals who present a Certificate of Indian Status card may be eligible for a rebate of the 8% Ontario portion of the Harmonized Sales Tax (HST) on qualifying goods and services they purchase off-reserve.

## Follow these 3 steps to provide the rebate:

### 1 Determine if the purchase qualifies for the rebate:

#### Common examples that **DO** qualify:

- ✓ Most tangible goods
- ✓ A warranty or maintenance agreement
- ✓ A service of installing, repairing or maintaining (other than cleaning) qualifying goods
- ✓ Telecommunication services (e.g., cable, phone, internet)

#### Common examples that **DO NOT** qualify:

- ✗ Alcoholic beverages
- ✗ Tobacco and most forms of recreational cannabis
- ✗ Dine-in restaurant meals
- ✗ Gasoline and fuel
- ✗ Real property (e.g., new homes, condos), transient accommodation (e.g., hotel), and parking
- ✗ Contract for supply and installation, maintenance or repair of fixtures (e.g., furnace, toilet, sink)
- ✗ Goods or services not purchased for the exclusive personal consumption or use of the purchaser

\*The Ministry's "What's Taxable Off-Reserve Under the HST and What's Not" webpage provides full details about which goods and services qualify for the First Nations HST rebate.

### 2 Confirm the card displays the purchaser's photograph (note - Métis cards are not permitted for this rebate).

### 3 Record the transaction date, purchaser's name, card number, band registry number, and a brief description of the goods sold for audit purposes.

If the rebate cannot be provided, let the purchaser know they can contact the Ontario Ministry of Finance for a rebate application by visiting [ontario.ca/hst](http://ontario.ca/hst) or calling 1 866 ONT-TAXS (1 866 668-8297)

The information included in these guidelines is for reference purposes only and does not replace the Retail Sales Tax Act or its regulations