

Retail Sales Tax

Frequently Asked Questions About Refunds

All completed applications for RST refunds or rebates (with supporting documentation) are due to the Ministry of Finance by December 31, 2012.

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Why have the refund/rebate periods been shortened?

The RST and related exemptions, special rates, credits and rebates generally ended for transactions on or after July 1, 2010.

To further facilitate the wind-down of RST, the periods for which to apply for an RST refund/rebate have been shortened. All applications and supporting documentation must be received by the Ministry of Finance by December 31, 2012 to be considered.

What were the previous refund/rebate periods?

Previously, a taxpayer could apply for refunds or rebates of RST (other than RST in respect of insurance premiums and for private purchases of specified vehicles) until the time limits for claiming them have expired, or June 30, 2014, whichever was earlier.

What are the new refund/rebate periods?

Taxpayers must now apply for refunds/rebates of RST (other than RST in respect of insurance premiums and for private transfers of used vehicles) before the time limits for claiming them have expired, or December 31, 2012 – whichever is earlier.

How do I know if I am eligible for a refund of RST paid prior to July 1, 2010?

Information on RST rebates and refunds is available online at ontario.ca/finance. You can also:

- call the Ministry of Finance at 1 866 ONT-TAXS (1 866 668-8297)
- refer to [RST Guide 700 – Refunds, Rebates and Adjustments](#)

Where can I obtain a refund claim form and where do I send my completed form?

Applications for refund of RST may be obtained by:

- downloading the [General Application for Refund of Retail Sales Tax form \[PDF - 400 KB\]](#)
- by calling 1 866 ONT-TAXS (1 866 668-8297).

The completed application form should be sent, along with the applicable supporting documentation, to the address noted on the form:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

For more information, refer to [RST Guide 700 - Refunds and Adjustments](#).

How do I make a rebate or refund claim after December 31, 2012?

All applications for a rebate or refund of RST paid must be received by the Ministry of Finance by December 31, 2012 to be considered.

The December 31, 2012 deadline will not apply to applications for refunds or rebates of RST paid in respect of insurance premiums and for private transfers of used vehicles.

To obtain the most current version of this document, visit ontario.ca/finance and enter 2387 in the find page field at the bottom of the webpage or contact the ministry at 1 866 668-8297 (1 800 263-7776 for teletypewriter).