

# Refunds/Rebates of Retail Sales Tax

Information Notice

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Effective July 1, 2010, Ontario's Retail Sales Tax (RST) was replaced with a value-added tax and combined with the federal Goods and Services Tax (GST) to create the federally administered Harmonized Sales Tax (HST).

The RST and related exemptions, special rates, credits and rebates generally ended for transactions on or after July 1, 2010, with the exception of RST on insurance premiums and private transfers of used vehicles.

To further facilitate the wind-down of RST, the periods to apply for an RST refund or rebate have been shortened.

## Time Limitation

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

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

## What is an RST Refund/Rebate?

A refund refers to tax that was paid in error.

A rebate refers to tax that was properly paid and is subsequently returned to the purchaser under a rebate provision in the Retail Sales Tax Act.

For information on specific refunds/rebates read [RST Guide 700 – Refunds, Rebates and Adjustments](#).

## Refunds Post 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. The existing refund and rebate periods continue to apply for both of these areas (see [RST Guide 700](#) for details).

If the Minister of Finance determines at any time that money that was paid to or collected by

the Crown was paid or collected in error, then a refund of that money may be paid.

## Refund Form

- [General Application for Refund of Retail Sales Tax form \[PDF - 274 KB\]](#)

## More Information

If you need more information on this topic please read [RST Guide 700 – Refunds, Rebates and Adjustments](#).

## Telephone

- 1 866 ONT-TAXS (1 866 668-8297)
- 1 800 263-7776 for teletypewriter (TTY)

## Written Interpretation

To obtain a written interpretation on a specific situation not addressed in this publication, please send your request in writing to:

Ministry of Finance  
Advisory Services and Program Policy Branch  
Sales and Fuel Taxes Section  
33 King Street West, 3rd Floor  
Oshawa ON L1H 8H5

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