

Retail Sales Tax Exemption for ENERGY STAR® Household Appliances and Lighting Products

About this Notice

This Notice explains the point-of-sale Retail Sales Tax (RST) exemption for certain new ENERGY STAR® qualified household products purchased, rented, or leased after July 19, 2007 and before September 1, 2009. This temporary exemption replaces the RST rebate that was available on the purchase of certain household appliances during the period from November 25, 2002 to July 31, 2004.

Qualifying Products

The point-of-sale exemption is available for certain household appliances and lighting products listed as ENERGY STAR® qualified by the Office of Energy Efficiency, Natural Resources Canada at the time they are purchased. These products must meet or exceed technical specifications designed to ensure that they are among the most energy efficient in the marketplace.

Qualifying household appliances are non-commercial refrigerators, dishwashers, clothes washers (including inseparable clothes washer-dryer combinations), freezers, dehumidifiers and room air conditioners purchased after July 19, 2007 and before September 1, 2009.

The exemption 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. The contract for the sale of the appliance must be entered into on or after July 20, 2007 and on or before August 31, 2009. The delivery of the appliance must occur on or before September 30, 2009.

Qualifying ENERGY STAR® products are eligible for exemption from RST on the selling price and on any delivery charges (as part of the total fair value). Installation cost is exempt only for those appliances that become real property upon installation (e.g. built-in dishwashers).

A point-of-sale exemption is also available for certain lighting products listed as ENERGY STAR® qualified by the Office of Energy Efficiency, Natural Resources Canada. Qualifying lighting products are energy-efficient light bulbs and decorative light strings purchased after July 19, 2007 and before September 1, 2009.

Please visit the Energy Star website at www.oeenrcan.gc.ca/energystar for more information on these ENERGY STAR® products.

For More Information

The information in this notice is only a guideline and does not replace the legislation. To obtain additional information, please contact the Ontario Ministry of Revenue at 1 866 ONT-TAXS (1 866 668-8297), Teletypewriter (TTY) 1 800 263-7776, or visit our website at ontario.ca/revenue.