


Common Retail Sales Tax Rebates and Exemptions for Energy Efficient Goods


*This Tax Tips highlights the Retail Sales Tax (RST) rebate programs and exemptions available for purchasers of energy efficient goods.
For more information on additional rebates see [RST Guide 700 - Refund, Rebates and Adjustments](#).*


| Rebate/Exemption | What? | When? | How? | More Information |
|--|---|--|--|--|
| Solar Energy Systems Rebate | An RST rebate is available on the purchase of qualified solar energy systems installed into residential or multi-residential premises. | For qualified systems purchased from November 26, 2002 to December 31, 2009 inclusive. | Submit a completed <i>"General Application for Refund of Retail Sales Tax"</i> form to the Ministry of Revenue within four years from the date the RST was paid or from the date the contract was paid. | Information Notice - RST Rebate for Solar Energy Systems |
| Wind, Micro Hydro-Electric and Geothermal Energy Systems Rebate | An RST rebate is available on the purchase of a wind, micro hydro-electric or a geothermal energy system installed into residential or multi-residential premises. | For qualified systems purchased from March 28, 2003 to December 31, 2009 inclusive. | Submit a completed <i>"General Application for Refund of Retail Sales Tax"</i> form to the Ministry of Revenue within four years from the date the RST was paid or from the date the contract was paid. | Information Notice - RST Rebate for Wind, Micro Hydro-Electric and Geothermal Energy Systems |
| Vehicles Powered by Alternative Fuels Rebate | An RST rebate is available on the purchase or lease of new or used vehicles, including hybrid electric vehicles (HEV), that operate on alternative fuels <ul style="list-style-type: none"> ◆ \$750 for propane vehicles ◆ \$1,000 for vehicles powered by any other alternative fuel ◆ Up to \$2,000 for HEVs | For HEVs delivered to purchasers from May 10, 2001 to March 31, 2012 inclusive. There is no time limit for vehicles that operate on propane or other alternative fuels. | Submit completed <i>"Retail Sales Tax Application for Rebate – Vehicles Powered by Alternative Fuel"</i> form to the Ministry of Revenue within four years from the date the RST was paid. | RST Guide 702 - Vehicles Powered by Alternative Fuels |

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|---|---|---|---|--|
| <p>ENERGY STAR® Qualified Household Appliances and Lighting Products Exemption</p> | <p>An RST exemption on the purchase of non-commercial refrigerators, dishwashers, clothes washer (including inseparable washer-dryer combinations), dehumidifiers, room air conditioners, and certain lighting products listed as ENERGY STAR®.</p> | <p>For qualified products purchased, rented, or leased from July 20, 2007 to August 31, 2009 inclusive.</p> | <p>This exemption is provided at “point-of-sale” by the retailer.</p> | <p>Information Notice - Retail Sales Tax Exemption for ENERGY STAR® Household Appliances and Lighting Products</p> |

More Information

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 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 Revenue
 Tax Advisory Services Branch
 Retail Sales Tax Section
 33 King Street West, 3rd Floor
 Oshawa ON L1H 8H5

Cette publication est disponible en français en appelant le 1 866 ONT-TAXS (1 866 668-8297).