

Prepare for Ontario's HST: #13 – Final, Supplemental and Amended Retail Sales Tax Returns

This information will help vendors understand the type of returns that may be filed and when they are due.

Final Returns

All RST vendors will receive a final RST return that ends on June 30, 2010, even if the vendor's normal reporting period ends after June 30, 2010. Final returns are due by July 23, 2010.

Supplemental Returns

RST supplemental returns will be available for vendors to report RST collectable or received after June 30, 2010. These returns are due by the 23rd day of the month following the month in which the transaction takes place. Supplemental RST returns are due by November 23, 2010.

Example: A vendor purchases office equipment from a non-resident supplier. The vendor takes possession of the goods on June 20, 2010 and receives the invoice from the supplier on July 29, 2010. The vendor is required to account for RST on own use on a supplemental RST return to be filed by August 23, 2010.

An amount owing on a supplemental return cannot be paid at a financial institution. RST supplemental returns and payments may be made:

- in person at any ServiceOntario location or
- by mail to 33 King Street West, PO Box 620, Oshawa, Ontario L1H 8E9.

Cheques or money orders should be in Canadian funds payable to the Minister of Finance.

To obtain a supplemental return form contact the Ministry of Revenue at 1-866 668-8297 or visit our website at ontario.ca/taxchange.

Amended Returns

Changes may be made to previously filed returns (including final and supplemental returns) by filing an amended return. These changes may be made over the telephone by an authorized person.

Example: A vendor writes off bad debts at the end of its fiscal year, December 31, 2010. The vendor has up to June 30, 2014 to file an amended return or apply for a bad debt rebate.

Contact the Ministry of Revenue at 1-866 668-8297 to obtain an amended return form or to provide changes to your return.

For More Information

Call Ontario's Budget hotline at 1-800-337-7222 and Teletypewriter (TTY) 1-800-263-7776 or visit ontario.ca/taxchange for general information on introduction of the HST in Ontario and wind down of the RST.

Canada Revenue Agency is your source for the latest information on how the transitional rules apply and how to get ready for the HST. Visit the CRA's "Are You HST Ready" website at cra.gc.ca/harmonization or call 1 800 959-5525.