

## Prepare for Ontario's HST: # 15 – Vendor Permits

This information will help vendors understand what will be the status of their Retail Sales Tax (RST) vendor permits on or after July 1, 2010 (the implementation date for the Harmonized Sales Tax).

### Current RST Registrants

On June 30, 2010, all current RST vendor accounts will be closed by the Ontario Ministry of Revenue. Vendors should not destroy their permits which should be kept along with other business records as required. For details on how long records should be kept see tax information bulletin ***Retention/Destruction of Books and Records*** available on our website.

### Tobacco Retailers

The *Tobacco Tax Act* requires retail dealers of tobacco to have a vendor permit under the *Retail Sales Tax Act* when purchasing tobacco products from a wholesaler or selling to consumers in Ontario. If you are a tobacco retail dealer see tax bulletin ***Tobacco Retail Dealer's Permit*** available on our website.

### Businesses Selling Insurance Products

On July 1, 2010 all businesses primarily engaged in insurance activities will be automatically re-registered and a new vendor permit number will be issued. Tax return filing frequencies that are currently in place for RST returns will be maintained after June 30, 2010.

Businesses that provide self-insured benefits to their employees or sell insurance products as a secondary activity (e.g. automobile dealers which sell group insurance – disability, loss of income, etc.) must contact the Ontario Ministry of Revenue at 1-866-ONT-TAXS prior to June 30, 2010 regarding registration to collect and remit RST. See ***Tax Tip #4 - Insurance Premiums*** for additional information.

### 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](http://ontario.ca/taxchange) for general information on introduction of the HST in Ontario and wind down of the RST.

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

