

Ministry of Finance

Assistant Deputy Minister's Office
Strategy, Stewardship &
Program Policy Division

33 King Street West
Oshawa ON L1H 8H5

Ministère des Finances

Division des stratégies, de la gestion des
services et des politiques relatives aux
programmes

33, rue King Ouest
Oshawa ON L1H 8H5



November 13, 2019

Grand Chief Joel Abram
Association of Iroquois & Allied Indians
387 Princess Ave
London N6B 2A7

Dear Grand Chief Joel Abram,

Re: Modernization of the Ontario Gas Card Program

We wish to remind you about changes to the Ontario Gas Card Program that will begin on January 1, 2020. We are also providing you with communication material to help inform your community of the coming changes.

What's Changing

The Ontario Gas Card is being discontinued. First Nation individuals and bands will no longer require the Certificate of Exemption (Ontario Gas Card) as proof of entitlement to purchase tax-exempt gasoline from authorized, on-reserve retailers beginning January 1, 2020.

In place of the Ontario Gas Card, First Nation individuals will now use one of the following as proof of entitlement for the tax exemption:

- **Federal Certificate of Indian Status Card**, which is still issued in some band offices, including the laminated Certificate of Indian Status Card with no renewal date;
- **Secure Certificate of Indian Status Cards**; or
- **A Temporary Confirmation of Registration Document**, this official document issued by the federal government can be used if an individual has applied for, and is waiting to receive a Status Card.

Prior to January 1, 2020, the Ministry of Finance will automatically send Band Councils certificates with unique identifiers to replace existing Ontario Gas Cards.

A band requiring more certificates than the number of Ontario Gas Cards currently issued, or band-empowered entities and Tribal Councils that do not currently have Ontario Gas Cards issued, may apply to the Ministry of Finance by completing the enclosed "Application for Certificate of Exemption – Gasoline Only" form and submitting it to the following address:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

Resources Enclosed

We have enclosed a few resources to help you prepare for this change, including:

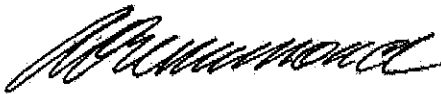
- A poster and tent card with information about the upcoming changes. We invite you to display these in a visible location to help inform your community of the coming changes.
- A list of questions & answers to address some of the commonly raised questions about the program.

Visit the website Ontario.ca/taxexemptgas for more information and to download and print additional copies of the poster, or you can request extra poster copies by emailing commodity.tax@ontario.ca.

The modernization of the Ontario Gas Card Program will reduce burden for on-reserve retailers by decreasing the processing time of gasoline tax refund payments and reducing the number of refund applications that are not able to be processed. The government is also reducing red tape for First Nation individuals by eliminating the Ontario Gas Card, including the related application and renewal processes.

If you have any questions or concerns, please contact Camille Jones-Bulla, Manager/Senior Policy Lead, Program Policy and Analytics Branch at 905-447-3744 or Camille.Jones-Bulla@ontario.ca.

Yours sincerely,



Alison Drummond
Assistant Deputy Minister
Strategy, Stewardship, and Program Policy Division

Enclosures:

Form – *Application of Certificate of Exemption – Gasoline Only*
Frequently Asked Questions: *First Nation Purchases of Tax-Exempt Gas*
Tent Card – *The Way You Buy Tax-Exempt Gas Is Changing*
Poster – *The Way You Buy Tax-Exempt Gas Is Changing*

Frequently Asked Questions:

First Nation Purchases of Tax-Exempt Gas

Effective January 1, 2020, the Ontario Gas Card will be discontinued. Here are some frequently asked questions and answers about what's changing.

What's changing on January 1, 2020?

The Ontario Gas Card will be discontinued. Instead, First Nation individuals will be able to use their Indian Status card (Status card), which is issued by the Government of Canada, as proof of entitlement to buy gasoline exempt from Ontario gasoline tax. Band Councils, Tribal Councils and band-empowered entities will use a unique identifier number issued by the Ontario Ministry of Finance.

Which version of the Status Card can be used?

First Nation individuals will be able to use the version of the card that they currently have in their possession (or may apply to the Government of Canada to obtain a Status card if they currently are not in possession of a Status Card).

As proof of entitlement to buy tax-exempt gasoline at authorized on-reserve retailers, First Nation individuals will use their:

- Certificate of Indian Status Card, including the laminated Certificate of Indian Status Card with no renewal date;
- Secure Certificate of Indian Status Card; or
- Temporary Confirmation of Registration Document

How does this change impact me?

- First Nation individuals, bands, band-empowered entities and Tribal Councils will no longer need to apply to the Ontario Ministry of Finance for the Ontario Gas Card or use existing Ontario Gas Cards to purchase gasoline exempt from Ontario gasoline tax.
- Authorized retailers will no longer accept the Ontario Gas Card as proof of rights to purchase gasoline exempt from Ontario gasoline tax.
- The Ontario Ministry of Finance will no longer issue the Ontario Gas Card.
- Band councils, band-empowered entities and Tribal Councils will use a unique identifier number issued by the Ontario Ministry of Finance.

Will there be a grace period?

Yes. On-reserve retailers will still accept Ontario Gas Cards until January 31, 2020, to help make this transition smoother.

If you have applied for and are waiting for your Status Card, you may use the Temporary Confirmation of Registration Document to purchase tax-exempt gasoline.

Information on how to submit refund claims using the Ontario Gas Card during the grace period will be forwarded directly to retailers.

Where can I get more information?

For more information, please call 1 866 ONT-TAXS (1 866 668-8297) or email commodity.tax@ontario.ca.

You may also mail the Ministry of Finance at:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

The Ministry will be in direct contact with on-reserve retailers, bands, band-empowered entities, and Tribal Councils in fall 2019 to prepare for the January 1, 2020 discontinuation of the Ontario Gas Card.

How will Band Councils, Tribal Councils and band-empowered entities get their unique identifier number from the Ontario Ministry of Finance?

Prior to January 1, 2020, the Ministry of Finance will automatically send band councils unique identifiers to replace existing Ontario Gas Cards.

A Band Council requiring more identifiers than the number of Ontario Gas Cards currently issued, or band-empowered entities and Tribal Councils, may submit an application to the Ministry of Finance at:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

If you need help completing the form, please call 1 866 ONT-TAXS (1 866 668-8297) or email commodity.tax@ontario.ca.

Will individuals need a new federally-issued card or can they use existing ones?

Individuals are not required to obtain a new Status Card.

First Nation individuals should use the Status Cards in their possession to purchase gasoline exempt from gasoline tax.

If the Status Card in your possession has expired, you should request a new one from Indigenous Services Canada.

If your Status Card has been lost, stolen, or destroyed, then you should request a new one from Indigenous Services Canada. While waiting for your Status Card, Indigenous Services Canada will issue a Temporary Confirmation of Registration Document for use when temporary proof of Indian status is required.

Why are you discontinuing the Ontario Gas Card?

Discontinuing the Ontario Gas Card will simplify how First Nation people and Band Councils buy tax-exempt gasoline on reserve.

It will remove the need for First Nation people to use a separate card to prove their entitlement to buy tax-exempt gasoline. It will also reduce red tape, by eliminating the Ontario Gas Card application and renewal process.

How will modernizing the Ontario Gas Card Program reduce red tape and decrease burden on gasoline retailers?

Discontinuing the Ontario Gas Card will benefit on-reserve gasoline retailers by decreasing transaction time at the retailer's counter, a key industry performance indicator of receiving repeat customers.

The Status Card is also more secure, which will reduce the number of refund applications that are not able to be processed.

And, for retailers that file electronically, they will be able to verify the validity of a Status Card in near real-time, making it quicker to process transactions.

Is there a minimum age to purchase tax-exempt gasoline?

As of January 1, 2020, children under 16 years of age purchasing gasoline will be able to use their own or their parent's Status Cards to purchase gasoline for their exclusive use (e.g., for snowmobiles or off-road vehicles).

Please access this [link for further information](#) on the requirements to apply for the Status Card which is issued by the Government of Canada.

I'm an on-reserve gasoline retailer and I do not want to file my claims electronically. Is there something in place for me to continue to file manually?

Yes, for those retailers who are filing manually, they may continue to file manually.

There will be a new process implemented January 1, 2020 that is similar to the process they are currently using to file their claims.

Ontario will help retailers transition smoothly to the updated process.





First Nation purchases of tax-exempt gas

First Nation individuals, bands, Tribal Councils and band-empowered entities do not have to pay tax when buying gasoline for their own use from an authorized on-reserve retailer.

Discontinuing the Ontario Gas Card

Starting January 1, 2020, the Ontario Gas Card will be discontinued. Instead, First Nation individuals will use their federally issued Certificate of Indian Status (Status Card) to purchase tax-exempt gasoline on reserve. Bands, Tribal Councils and band-empowered entities will use an exemption certificate issued by the Ministry of Finance.

[Download information poster. \(https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf\)](https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf)

Information for retailers

[Learn more about how to submit your gasoline tax refund claim \(https://www.ontario.ca/page/information-reserve-retailers-who-sell-tax-exempt-gas\)](https://www.ontario.ca/page/information-reserve-retailers-who-sell-tax-exempt-gas) for sales of tax-exempt gas if you are on on-reserve retailer.

Information for First Nation consumers

Ontario charges a tax of 14.7 cents per litre of gasoline. First Nation individuals do not have to pay this tax when buying gasoline for their own use from an authorized on-reserve gasoline retailer.

Beginning January 1, 2020, First Nation individuals will use their Status Card to buy tax-exempt gasoline from authorized on-reserve retailers. This will replace the Ontario Gas Card, which is being discontinued.

You can use the version of the Status Card that you already have in your possession, including the:

- laminated Certificate of Indian Status Card with no renewal date
- Secure Certificate of Indian Status Card
- Temporary Confirmation of Registration Document

For information about the Status Card, please visit [Indigenous Services Canada. \(https://www.canada.ca/en/indigenous-services-canada.html\)](https://www.canada.ca/en/indigenous-services-canada.html)

On-reserve retailers will continue to accept your Ontario Gas Card until midnight on January 31, 2020, to help make this transition smoother.

Bands, Tribal Councils and band-empowered entities

Bands, Tribal Councils and band-empowered entities do not have to pay gasoline tax when buying gas for their own use from an authorized on-reserve gasoline retailer.

Beginning January 1, 2020, bands, Tribal Councils and band-empowered entities will use an exemption certificate to purchase tax-exempt gas. This will replace the Ontario Gas Card, which is being discontinued.

Exemption certificate

Before January 1, 2020, bands will receive an exemption certificate in the mail from the Ministry of Finance. The exemption certificate will replace your existing Ontario Gas Card. Each exemption certificate will contain a unique identification number for each vehicle or authorized driver.

A band requiring more identification numbers, or Tribal Councils and band-empowered entities that require an exemption certificate may apply online or mail an application to:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa, Ontario
L1H 8E9

For more information or to request an application, please call 1-866-ONTTAXS (6688297) or email commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>).

How to buy tax-exempt gas

Show your Status Card or exemption certificate to the authorized on-reserve retailer when you buy gas.

The retailer will give you a signed voucher for your records. Your vehicle licence plate information is not required.

If a tax exemption is not provided

If the tax exemption is not provided, the retailer must give you a sales receipt showing the gasoline tax charged. You may use that receipt to apply for a refund from the Ministry of Finance. To request a refund contact the Ministry of Finance by:

- phone: 1-866-ONTTAXS (6688297)
- email: commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>).

Purchases by children under 16

Beginning January 1, 2020, children under 16 years of age can continue to purchase tax-exempt gasoline for their exclusive use (for example, for snowmobiles or off-road vehicles) using their own or their parent's Status Card.

For information on the requirements to apply for the federally issued Status Card, visit [Indian Status \(https://www.aadnc-aandc.gc.ca/eng/1100100032374/1100100032378\)](https://www.aadnc-aandc.gc.ca/eng/1100100032374/1100100032378).

Buying large volumes of gasoline

In some circumstances, Ministry of Finance staff may contact individuals whose Status Card or exemption certificate has been used to purchase large volumes of gasoline.

For example, if the quantity of gasoline purchased is greater than 200 litres per day or, if large volumes of gasoline are purchased over a short time period through a number of separate purchases, the gas retailer will ask for your phone number for the Ministry of Finance to verify these purchases.

If you intend to purchase high volumes of gasoline on a regular basis, please contact the Ministry of Finance by:

- phone: 1-866-ONTTAXS (6688297)
- email: commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>).

Contact us

For further information, contact the Ministry of Finance by:

- phone: 1-866-ONTTAXS (6688297)
- email: commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>).
- mail:
Ministry of Finance
33 King Street West
PO Box 625
Oshawa, Ontario
L1H 8E9

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Related

[Discontinuing the Ontario Gas Card \(https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf\)](https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf) (download the poster)

[Frequently asked questions \(https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas-qa.html\)](https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas-qa.html)
(for on-reserve gasoline retailers)

[Indigenous Services Canada \(https://www.canada.ca/en/indigenous-services-canada.html\)](https://www.canada.ca/en/indigenous-services-canada.html)



Information for on-reserve retailers who sell tax-exempt gas

Learn about how to submit your gasoline tax refund claim for sales of tax-exempt gas to First Nation individuals, bands, Tribal Councils or band-empowered entities.

Discontinuing the Ontario Gas Card

Starting January 1, 2020, the Ontario Gas Card will be discontinued. Instead, First Nation individuals will use their federally issued Certificate of Indian Status (Status Card) to purchase tax-exempt gasoline on reserve. Bands, Tribal Councils and band-empowered entities will use an exemption certificate issued by the Ministry of Finance.

[Download information poster. \(https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf\)](https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas.pdf)

Information for consumers

[Learn more about showing your Status Card or exemption certificate \(https://www.ontario.ca/page/first-nation-purchases-tax-exempt-gas\)](https://www.ontario.ca/page/first-nation-purchases-tax-exempt-gas) to an authorized on-reserve retailer when you buy gas.

Overview

Beginning January 1, 2020, the Ontario Gas Card will be discontinued.

Authorized on-reserve gasoline retailers should not charge Ontario gasoline tax to a purchaser who presents an Ontario-issued exemption certificate or their Certificate of Indian Status (Status Card), which includes the:

- laminated Certificate of Indian Status Card with no renewal date
- Secure Certificate of Indian Status Card
- Temporary Confirmation of Registration Document

Retailers should visually confirm that the Status Card belongs to the purchaser, unless it is a child using their parent's Status Card.

Purchasers may use current Ontario Gas Cards until midnight, January 31, 2020.

Authorized on-reserve retailers pay the Ontario gasoline tax when purchasing gasoline from their bulk suppliers. Retailers can apply to the ministry for a refund of the gasoline tax on tax-exempt gas sold to qualifying First Nation purchasers.

Refund direct deposit information

Get a Ministry of Finance refund faster with direct deposit. It's easy and secure. Download the [direct deposit authorization form](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=9980&NO=013-9980E) (<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=9980&NO=013-9980E>) and mail your refund application package to:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa, Ontario
L1H 8E9

If you need more information or assistance, contact the Ministry of Finance by:

- phone: 1-866-ONT-TAXS (1 866 668-8297)
- email: commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>).

[Read frequently asked questions for retailers](https://www.fin.gov.on.ca/en/tax/gt/faq.html) (<https://www.fin.gov.on.ca/en/tax/gt/faq.html>)

Electronic vouchers

At the time of purchase

Step one: create an electronic voucher

Enter the Status Card or exemption certificate number and quantity of gasoline sold into your point-of-sale device to create an electronic voucher.

For the period from January 1 to January 31, 2020, if a purchaser is using the Ontario Gas Card, you must create a paper voucher [[link to paper voucher section](#)]. On the paper vouchers, substitute the Ontario Gas Card number for the Status Card or exemption certificate number.

To request a supply of paper vouchers, contact the Ministry of Finance by:

- phone: 1-866-ONTTAXS (6688297)
- Email: commodity.tax@ontario.ca (<mailto:commodity.tax@ontario.ca>)

Step two: validate a Status Card or exemption certificate number

The point-of-sale device will indicate whether the Status Card or exemption certificate number is valid.

If the Status Card number or exemption certificate number cannot be validated by electronic-service (e-service), you may call the:

- Indigenous Services Canada (ISC) Validation Line at 1-877-825-4338, (this service is only available for the Secure Certificate of Indian Status)
- Ministry of Finance at 1-866-668-8297 during ministry business hours (8:30 a.m. to 5 p.m., Monday to Friday) to verify if the exemption certificate number is valid

If a retailer chooses to accept the number without validation, complete a paper voucher to process the tax-exempt sale.

Step three: print and sign the slip

The point-of-sale device will print a duplicate slip that must now be signed **by the retailer**, not the purchaser. You must:

- keep the original, signed slip
- give a copy of the slip to the purchaser

The vehicle licence plate information is not required.

If you cannot give a tax exemption

If you cannot give the purchaser a tax exemption, you must provide a sales receipt showing the gasoline tax charged.

How to select an electronic service provider

The Ministry of Finance accepts electronic vouchers from authorized on-reserve retailers for gasoline tax refunds of tax-exempt sales to First Nation individuals, bands, Tribal Councils or band-empowered entities.

As a retailer, you may select an e-service provider (or act as your own service provider) that meets the following ministry requirements:

- The retailer will enter into an agreement with the e-service provider, at the retailer's expense.
- The e-service provider must be authorized by the retailer to submit electronic refund claims for that retailer. To provide this authorization, the retailer must submit a completed Authorizing or Cancelling a Representative form.
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=0009&NO=013-0009>)
- The retailer and e-service provider will arrange for the equipment needed to electronically transfer refund claims to the ministry. The equipment is provided at the retailer's expense.

Getting an electronic voucher gasoline tax refund

When an electronic voucher is created using the point-of-sale device, the service provider will send the electronic refund claim to the ministry. Electronic refund claims cannot be submitted to the bulk fuel supplier for a credit.

The retailer is required to submit gasoline purchase invoices in support of refund claims and proof of payment for gasoline purchases to the ministry on the 15th and 30th of every month by mail, courier or fax.

Purchases of aviation fuel or propane cannot be processed using e-service, and must use paper vouchers.

Paper vouchers

At the time of purchase

Step one: confirm information is clear and accurate

Ensure that the information on the purchaser's Status Card or exemption certificate is clearly marked on all paper vouchers, including:

- retailer's information (name and authorization number)
- date of sale
- number from the:
 - Certificate of Indian Status
 - Secure Certificate of Indian Status
 - Temporary Confirmation of Registration Document
 - Ontario-issued exemption certificate
- total cost of the sale including tax as recorded at the pump
- total litres purchased
- tax per litre
- net cost to purchaser (multiply the total litres purchased by tax per litre to determine the amount to be deducted from the sale to purchaser)

Step two: sign voucher and provide copy to purchaser

You must sign the voucher and provide the bottom copy of the voucher to the purchaser for their records.

Getting a paper voucher gasoline tax refund

To apply for a refund:

1. Download and review the required instructional guide:
 - [Tax Exempt Sales to First Nations Individuals and Bands on a Reserve for their Exclusive Use \(https://www.fin.gov.on.ca/en/guides/gt/3214.html\)](https://www.fin.gov.on.ca/en/guides/gt/3214.html)
 - [Tax Exempt Deliveries, in Bulk, to First Nations Individuals and Bands on a Reserve for their Exclusive Use \(http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?\)](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?)

[OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=3215&NO=013-3215](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=3215&NO=013-3215))

2. Download and complete the [Application for Refund Tax Exempt Sales \(TES\)](http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=0547&NO=013-0547E).
(<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=0547&NO=013-0547E>)
3. Include purchase invoices and proof of payment from the bulk gasoline supplier and attach hard copies of all signed vouchers in bundles of 200 or fewer. Documentation (or calculator tapes) showing the total litres of gasoline sold must be attached to each bundle.
4. Match signed vouchers with the bulk suppliers' purchase invoices before submitting them with each refund claim application form.
5. Spoiled vouchers must be marked "NIL" and attached to the refund claim application form along with the other vouchers.
6. If you operate more than one gasoline retail location, you must submit a separate refund claim application form each location.
7. Keep a copy of all records.

Retailers' responsibilities

Authorized on-reserve gasoline retailers are responsible for completing all forms and vouchers accurately and supporting each claim with copies of the vouchers issued for the claim period. Copies of paper vouchers are still required for gasoline tax refund claims filed manually.

For gasoline tax refund claims filed electronically, all supporting documentation, including electronic vouchers, are sent electronically to the ministry through the third-party service provider.

Claim discrepancies

The ministry will verify each authorized gasoline retailer's claim. If a discrepancy is noted, the ministry will contact the retailer to request additional information before rejecting the claim. If a satisfactory explanation is not provided, the claimant will be issued a Statement of Disallowance and the refund, or part refund, will be denied.

Ministry verification

During the verification process, ministry staff will review claims and vouchers for duplicate transactions and large or unusual volume purchases.

The ministry may contact authorized on-reserve gasoline retailers, purchasers, suppliers, service providers and authorized representatives for additional information.

Keep accurate records and receipts

You must keep copies of all records used to support gasoline tax refund claims for **seven years**. If you are selected for an audit by the ministry, the auditor may require these records to verify the claims.

If a retailer does not keep adequate records and books of account for the required length of time, you:

- are guilty of an offence
- if convicted, are liable to a fine of \$50 for each day that the default occurs or continues

Procedures for recovering the tax from a collector

Credit claimed from the collector

All newly authorized on-reserve gasoline retailers are required to submit refund claims directly to the ministry in order to ensure compliance with the requirements contained in their authorization letter. Once tax compliance has been established, retailers may apply to the ministry, in writing, for approval if they want to submit their refund claims directly to their collector for a credit. Not all collectors will handle refund claims from retailers. The ministry may refuse a retailer's request to apply directly to its collector for a refund.

Procedures for retailers

1. Complete an Application for Refund of Gasoline Tax – GT257N (tax-exempt sales to First Nations) form, available, as required, from the ministry.
2. Include purchase invoices and attach the hard copy of all vouchers in bundles of 200 or fewer. Calculator tapes showing the total litres sold must be attached to each bundle.
3. Spoiled vouchers are to be marked NIL and attached to the claim with the other vouchers.
4. If you operate more than one gasoline retail location, a separate claim will be required for vouchers issued at each location.
5. Forward the application, the hard copy of all vouchers and gasoline purchase invoices to the collector.

Procedures for authorized bulk distributors located off-reserve who deliver tax-exempt gasoline to First Nation individuals on the reserve

1. The bulk distributor may obtain reimbursement by forwarding to the Ministry of Finance a completed Application for Refund (Claim Summary - TES), Tax Exempt Sales/Export and Application for Refund, Gasoline Schedule 2 - TES, (<http://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=0547&NO=013-0547E>) supporting Tax-Exempt Vouchers and purchase invoices from the supplier.
2. The Ministry of Finance will review and process the claim and will arrange for a refund cheque to be forwarded to the bulk distributor.

Procedures for collectors

1. The collector should verify that the retailer is authorized by the Ministry of Finance..
2. The collector may list all tax-exempt sales on Schedule FTG5 and enter the total sales on Line 10 of the Generic Collector Summary for Gasoline and Related Products Return.
3. The collector will deduct an amount equal to the retailer's documented claim for reimbursement of gasoline tax paid from the cost of the next gasoline purchase (invoice).
4. Keep the forms and supporting copies of vouchers and forward to the Ministry of Finance when requested.

Verification of claims when recovering tax from a collector

Retailers' responsibility

Retailers are responsible for completing all forms accurately and supporting each claim with copies of the vouchers and purchase invoices issued for the claim period before sending to the collector.

Claim discrepancy

The ministry will verify each retailer's claim. If a discrepancy is noted, the ministry will contact the collector before rejecting the claim to allow the collector to provide additional information. If a satisfactory explanation is not provided, the collector will be assessed the tax, interest and penalties as appropriate.

The retailer's authorization may be cancelled or suspended for failure to comply with the terms of the authorization.

Failure to pay tax

Failure to pay the tax in the required time will result in the retailer or the collector's agent being required to submit future claims directly to the ministry, rather than with suppliers.

Ministry verification

During the verification process, the ministry staff will review claims and vouchers for accuracy and completeness. The ministry may contact retailers, purchasers, suppliers, service providers and authorized representatives for additional information.

Contact us

For further information, contact the Ministry of Finance by:

- phone: 1-866-ONTTAXS (6688297)
- email: commodity.tax@ontario.ca (mailto:commodity.tax@ontario.ca).
- mail:

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33 King Street West
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[Frequently asked questions \(https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas-qa.html\)](https://www.fin.gov.on.ca/en/tax/gt/tax-exempt-gas-qa.html)
(for on-reserve gasoline retailers)

[Indigenous Services Canada \(https://www.canada.ca/en/indigenous-services-canada.html\)](https://www.canada.ca/en/indigenous-services-canada.html)