



Ministry of Revenue
Retail Sales Tax
33 King Street West
PO Box 627
Oshawa ON L1H 8H5

Non-Resident Contractor Retail Sales Tax Return

Pursuant to Section 2(18) and subsection 5(3) of
Regulation 1013 of the *Retail Sales Tax Act*

Registration Number

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Contractor		Project
Name		Name
Address		Location
Province or State	Postal Code / Zip Code	Name of Contractor or Principal

Instructions:

- Please complete this form in duplicate. Return the original in the enclosed prepaid envelope to:

Ministry of Revenue
Retail Sales Tax
33 King Street West
PO Box 627
Oshawa ON L1H 8H5
- Report projects under one contract only on this Return form.
- Include in section **1)** the value of all tangible personal property (except equipment and machinery referred to in section **5)** at its laid down cost in Ontario, which was brought into the province or received in the province by the contractor for his own consumption or use, or for the consumption or use of other persons at his expense or on behalf of or as an agent for a principal who desires to acquire such property for consumption or use by such principal or other persons at his expense.
- Complete section **9)** and **10)** on reverse, before calculating section **5)** and **6)** on front page.
- If any machinery or equipment, owned or leased by the contractor and brought into Ontario, is used on more than one contract in progress, contact this office for instructions on reporting.
- Make cheque payable to the **Minister of Finance**.
- Complete all questions on both sides of this form and enter **Nil** where applicable.

Summary of Tax Payable		
1) Total cost of materials - purchased or brought into Ontario (including repairs to equipment)		\$
2) Cost of taxable materials - (as in section 1) above) on which tax has been paid to suppliers or to the Retail Sales Tax Branch		\$
3) Value of taxable materials - section 1) minus section 2)		\$
4) Tax payable on materials - 8% of section 3)		\$
5) Tax payable on equipment brought into Ontario - carried forward from reverse side of form - total section 9) column (J)		\$
6) Tax payable on rented machinery and equipment brought into Ontario - carried forward from reverse side of form - total section 10) column (F)		\$
7) Total tax payable - add section 4), 5) and 6) above		\$
8) Tax payable - <input type="checkbox"/> Remitted herewith <input type="checkbox"/> Applied against cash deposit		\$

Certification		
To the best of my knowledge and belief, the statements on both sides of this Return are certified to be correct.		
_____ Signature	_____ Title	_____ Date

9) Machinery and Equipment Brought into Ontario

(A) Date of Ordering the Machinery	(B) Date Brought into Province	(C) Type of Machine	(D) Serial Number	(E) Number of * Months in Ontario	(F) Original Cost of Machine (Net Book Value)	(G) Monthly Taxable Value (1/36 of Net Book Value)	(H) Total Taxable Value (No. of months times monthly taxable value)	(J) Tax at 8% of Total Taxable Value (Column (H))

Tax Payable on Machinery and Equipment Brought into Ontario

Forward to Section 5) on the Reverse

\$

10) Rented Equipment and Machinery Brought into Ontario

(A) Date Lease Arranged	(B) Name and address of company from whom leased	(C) Type of Machine	(D) Serial Number	(E) Number of * Months (Days) in Ontario	(F) Rental Price Paid	(G) Tax Payable (8% of column (F) section 10)

Tax Payable on Rented Machinery and Equipment Brought into Ontario

Forward to Section 6) on the Reverse

\$

* Every period of use or consumption (including rentals) of more than 12 consecutive days is counted as one month.

For Ministry Use Only

Final Tax Liability \$ _____ as estimated/assessed. Payment Received \$ _____ cash/application from deposit. Assessed for Unpaid Balance \$ _____ .	Auditor	Date
	Manager	Date