

Ontario Insurance Premium Tax Return

6033

About this Notice

The purpose of this notice is to inform corporations, sole proprietors, individuals and their representatives about the release of the new Ontario Insurance Premium Tax return.

Who Files this Return?

The Insurance Premium Tax return must be filed by insurance companies who conduct business through a permanent establishment in Ontario and by other entities required to calculate, collect and remit Premium Tax under the Corporations Tax Act. This includes both incorporated and unincorporated businesses such as:

- administrators of funded and unfunded benefit plans (Uninsured Benefit Arrangements),
- insurance brokers who place insurance contracts with unlicensed insurers, and
- reciprocal or inter-insurance exchanges within the meaning of the Insurance Act.

This tax return is applicable for taxation years ending after December 31, 2008 and must be filed within six months after the end of your taxation year. If the return is filed late, a penalty may be imposed.

For more information on Premium Tax, please refer to the 2006 CT8 Corporations Tax Return Guide available on our website or the Guide to the Insurance Premium Tax Return which will be released soon.

How do I File my Return?

- In person at any:
 - ServiceOntario centre, or
 - Ministry of Revenue tax office drop box.
- By mail:
Ministry of Revenue
33 King Street West
PO Box 620
Oshawa ON L1H 8E9

More Information Internet Enquires:

This publication and various other English and French bulletins published by the Ministry of Revenue can be found online at ontario.ca/revenue.

More Information
Cont'd**Telephone Enquiries:**

Please contact the Ministry of Revenue between the hours of 8:30 a.m. and 5:00 p.m. at:

1 866 ONT-TAXS (1 866 668-8297)
1 800 263-7776 teletypwriter (TTY)

Cette publication est disponible en français sous le titre «Déclaration d'impôt sur les primes d'assurance de l'Ontario». Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS (1 866 668-8297) ou en visitant ontario.ca/revenu.

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