

Changes to Certificates of Exemption (Gas Cards) Issued after March 19, 2006 *Gasoline Tax Act*

This bulletin was revised June 2008 to incorporate formatting changes and changes in ministry name and contact information only.

The purpose of this bulletin is to provide information on minor changes to Certificates of Exemption (gas cards) issued by the Ministry of Revenue.

This bulletin provides general information. It is not exhaustive and should not be considered as a substitute for the *Gasoline Tax Act* and its regulations.

What are the Changes?

Effective March 20, 2006, the 12-digit number used on gas cards will be replaced by a 14-digit number. The certificate wording will be changed to clarify the conditions of use and who is entitled to the gasoline tax exemption for First Nations. A renewal date five years from the date of issue will also be added to new and replacement cards.

Effect of Gas Card Changes

Gas card holders will not be required to obtain new cards unless their existing cards are either damaged or lost. Valid gas cards that are now in circulation will continue to be accepted by ministry-authorized on-reserve retailers. There are no changes to the vouchers, imprinters or administrative processes for gasoline tax refunds claimed by retailers.

For more information on the First Nations Gasoline Tax Exemption Program, please see Ontario Tax Bulletin GT 2-2001 *First Nations Gasoline Users Tax-Exempt Purchase of Gasoline For Personal Use by First Nations Individuals*.

 Ontario Ministry of Finance Ministère des Finances		Certificate of Exemption Certificat d'exemption
The person named in this certificate is entitled to purchase on a reserve, for their exclusive use and not for resale, gasoline exempt of Ontario tax.	<i>La personne nommée sur le présent certificat est autorisée à acheter sur une réserve, pour son usage exclusif et non à des fins de revente, de l'essence exonérée de la taxe ontarienne.</i>	
1 234 1234 123 123 FIRST NAME LAST NAME 2006-03-20 TO 2011-03-31	0849E (2006/03)	

This card is the property of the Ministry of Finance.

The following conditions of use apply to this certificate:

1. The person named in this certificate must be an "Indian" or "band" as defined under the federal *Indian Act*.
2. Only the person named in this certificate may use it to purchase gasoline tax exempt, provided the gasoline is purchased on a reserve, for the person's exclusive use and not for resale.
3. Misuse or fraudulent use of this certificate may result in penalties and charges under the *Gasoline Tax Act* and *Criminal Code*.
4. This certificate shall be presented to the retailer at the time of each gasoline purchase, for use in imprinting a tax-exempt voucher to be signed by the purchaser.
5. This certificate shall not be left with the retailer or any other person.

Cette carte appartient au ministère des Finances

Le présent certificat est assujéti aux conditions suivantes :

1. La personne nommée sur le présent certificat doit être un(e) « Indien(ne) » ou une « bande indienne », au sens de la Loi sur les Indiens (fédérale).
2. Seule la personne nommée sur le présent certificat est autorisée à l'utiliser pour acheter de l'essence exonérée de taxe, à condition que l'essence en question soit effectivement achetée sur une réserve, pour l'usage exclusif de cette même personne et non à des fins de revente.
3. L'utilisation abusive ou frauduleuse du présent certificat pourrait donner lieu à des pénalités et inculpations en vertu de la Loi de la taxe sur l'essence et du Code criminel.
4. Le présent certificat doit être présenté au détaillant lors de chaque achat d'essence, à des fins d'impression sur un bon d'exemption de taxe à signer par l'acheteur.
5. Le présent certificat ne doit pas être laissé chez le détaillant ni remis à toute autre personne.

For More Information

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Internet Enquiries This publication and various other English and French bulletins published by the Ministry of Revenue may be obtained online at ontario.ca/revenue.

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