

Identity Cards for Claiming Exemption from Retail Sales Tax

Background

Qualifying purchasers may buy certain taxable goods and taxable services, or enter into contracts of insurance, without paying Ontario Retail Sales Tax (RST) by providing the vendor with a valid identity card at the time of purchase.

Valid Cards

The following is a list of acceptable identity cards that a purchaser can use to claim an exemption from RST:

- A Farmer ID card issued by the Ontario Federation of Agriculture, the Christian Farmers Federation of Ontario or the National Farmers Union.
- An identity card issued by the Office of Protocol, Department of Foreign Affairs and International Trade (Canada) to foreign diplomats, representatives, and officials. The back of the card must indicate 'ON' for the holder to qualify for an RST exemption in Ontario.
- A 'Certificate of Indian Status' identity card issued by the Department of Indian and Northern Affairs Canada.
- An identity card issued by the Canadian National Institute for the Blind which can be used to purchase audio books exempt from RST.

All other purchasers claiming conditional exemptions (e.g., manufacturers) must present a valid Purchase Exemption Certificate to the vendor.

Other Cards

A purchaser cannot use identity cards other than those listed above when claiming an exemption from RST. Vendors must charge RST on taxable sales when presented with other identity cards.

For More Information

Please visit our website at ontario.ca/revenue or follow the links below for more information:

- ***RST Guide 204 - Purchase Exemption Certificates***
- ***RST Guide 803 - Foreign States, Representatives and Officials***
- ***RST Guide 807 - Farmers***
- ***RST Guide 808 - Status Indians, Indian Bands and Band Councils***
- ***Tax Tips - Certificate of Indian Status Identity Cards.***

