Ontario

Ministry of Finance
Retail Sales Tax
33 King Street West
PO Box 623
Oshawa ON L1H 8H7

Addendum to Sworn Statement when Claiming an Exempt Transfer of Used Vehicles between Corporations, or Corporation and Shareholder

A. Name of Current Registered Owner (Seller)

B. Name of Recipient or New Owner		
Mailing Address (Street & Number/Lot No./Concession/R.R. No.)		Telephone Number (Area Code) ( )
Post Office/City/Town	Province	Postal Code
Relationship between **A.** Seller and **B.** Recipient New Owner		

This form ***must be attached*** to the sworn statement with the following supporting document when claiming an exempt transfer of used vehicles between Corporations, or between a Corporation and Shareholder:

1. Copy of the bill of sale, invoice or receipt showing that Ontario Retail Sales Tax (RST) was paid when the current registered owner or seller purchased the vehicle.

2. A letter from a lawyer or accountant indicating that they have personal knowledge of the ***current*** total issued and outstanding share capital of the corporation ***and*** the number and stated dollar value of all issued and outstanding shares of each class. The letter must also state ownership of the shares and the ***relationship of the shareholders,*** if applicable; OR

3. If (2) cannot be provided, a current copy of the corporation's balance sheet ***and*** a copy of the share register must be attached. Confirmation must also be provided regarding the relationship of the shareholders, if applicable.

Originals cannot be returned, please attach copies.

Note: Under the *Retail Sales Tax Act*, a "member of the family" ***only*** includes father, mother, spouse, grandfather, grandmother, son, daughter, grandson, granddaughter, son-in-law, daughter-in-law, father-in-law, or mother-in-law. There is no exemption from paying RST when the shareholder and members of the family own less than 95% of the total stated dollar of all issued and outstanding share capital of the corporation.

If the shareholder owns less than 95% of the shares, the shareholder may apply to the Ministry of Finance for a refund of the tax paid in proportion to the share ownership of the corporation. A refund application should include proof that RST was paid by the seller and the documentation described above. Refund forms can be obtained from the ServiceOntario Centre/Driver and Vehicle License Issuing Office.

Personal information is collected on this form under authority of subsection 4.2(8) of the Ontario *Retail Sales Tax Act*, R.S.O. 1990, c.R.31, (as amended) and may be used to determine eligibility for retail sales tax exemption. Questions about this collection should be directed to: Client Services Branch, 33 King Street West, PO Box 623, Oshawa ON L1H 8H7, 1 866 668-8297.

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