



**TAX EXEMPTION FOR FIRST NATION CITIZENS  
HST IMPLEMENTATION DAY – JULY 1<sup>ST</sup>, 2010**

**TAX EXEMPTION UNDER ONTARIO HST FRAMEWORK IS SPECIFIC TO “STATUS CARD HOLDERS”**

**JULY 1<sup>ST</sup>, 2010 TO AUGUST 31, 2010**

**OFF-RESERVE PURCHASES OF GOODS AND SERVICES NOT DELIVERED TO RESERVE:**

- YOU WILL BE CHARGED THE FULL 13% HST (8% PST & 5% GST)
- WHERE HST WAS CHARGED, KEEP YOUR RECEIPTS FOR REFUND OF 8% PST  
ONTARIO TO PROVIDE “REFUND APPLICATION FORMS” ON AUGUST 1<sup>ST</sup>, 2010. YOU WILL NEED TO SUBMIT YOUR RECEIPTS WITH FORM FOR PST REFUND – MORE INFO COMING

**OFF-RESERVE PURCHASES OF GOODS AND SERVICES DELIVERED TO RESERVE:**

- YOU WILL NOT BE CHARGED HST (AS WAS THE PRACTICE BEFORE JULY 1<sup>ST</sup>, 2010)
- NOT REQUIRED TO SUBMIT (REFUND APPLICATION FORMS OR RECEIPTS AS NO TAX WAS CHARGED)

**SEPTEMBER 1<sup>ST</sup>, 2010 ONWARD**

**OFF-RESERVE PURCHASES OF GOODS AND SERVICES NOT DELIVERED TO RESERVE:**

- YOU WILL NOT BE CHARGED 8% PST PORTION OF THE HST (AS WAS PRACTICE BEFORE HST IMPLEMENTATION DAY JULY 1<sup>ST</sup>, 2010)
- YOU WILL BE CHARGED 5% GST PORTION OF HST (AS WAS PRACTICE BEFORE HST IMPLEMENTATION DAY JULY 1<sup>ST</sup>, 2010).

**OFF-RESERVE PURCHASES OF GOODS AND SERVICES DELIVERED TO RESERVE:**

- YOU WILL NOT BE CHARGED 13% HST (AS WAS PRACTICE BEFORE HST IMPLEMENTATION DAY JULY 1<sup>ST</sup>, 2010).

**GRAND COUNCIL CHIEF MADAHBEE SAYS “SAVE YOUR CASH, SHOP OVER THE BORDER OR WAIT UNTIL SEPTEMBER 1, 2010, BEFORE MAKING LARGER PURCHASES”  
BACKGROUND INFORMATION ON POINT-OF-SALE TAX EXEMPTION CAN BE FOUND AT  
[WWW.ANISHINABEK.CA/NOTAX](http://WWW.ANISHINABEK.CA/NOTAX)**