

Frequently Asked Questions:

First Nation Purchases of Tax-Exempt Gas

Effective January 1, 2020, the Ontario Gas Card will be discontinued. Here are some frequently asked questions and answers about what's changing.

What's changing on January 1, 2020?

The Ontario Gas Card will be discontinued. Instead, First Nation individuals will be able to use their Indian Status card (Status card), which is issued by the Government of Canada, as proof of entitlement to buy gasoline exempt from Ontario gasoline tax. Band Councils, Tribal Councils and band-empowered entities will use a unique identifier number issued by the Ontario Ministry of Finance.

Which version of the Status Card can be used?

First Nation individuals will be able to use the version of the card that they currently have in their possession (or may apply to the Government of Canada to obtain a Status card if they currently are not in possession of a Status Card).

As proof of entitlement to buy tax-exempt gasoline at authorized on-reserve retailers, First Nation individuals will use their:

- Certificate of Indian Status Card, including the laminated Certificate of Indian Status Card with no renewal date;
- Secure Certificate of Indian Status Card; or
- Temporary Confirmation of Registration Document

How does this change impact me?

- First Nation individuals, bands, band-empowered entities and Tribal Councils will no longer need to apply to the Ontario Ministry of Finance for the Ontario Gas Card or use existing Ontario Gas Cards to purchase gasoline exempt from Ontario gasoline tax.
- Authorized retailers will no longer accept the Ontario Gas Card as proof of rights to purchase gasoline exempt from Ontario gasoline tax.
- The Ontario Ministry of Finance will no longer issue the Ontario Gas Card.
- Band councils, band-empowered entities and Tribal Councils will use a unique identifier number issued by the Ontario Ministry of Finance.

Will there be a grace period?

Yes. On-reserve retailers will still accept Ontario Gas Cards until January 31, 2020, to help make this transition smoother.

If you have applied for and are waiting for your Status Card, you may use the Temporary Confirmation of Registration Document to purchase tax-exempt gasoline.

Information on how to submit refund claims using the Ontario Gas Card during the grace period will be forwarded directly to retailers.

Where can I get more information?

For more information, please call 1 866 ONT-TAXS (1 866 668-8297) or email commodity.tax@ontario.ca.

You may also mail the Ministry of Finance at:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

The Ministry will be in direct contact with on-reserve retailers, bands, band-empowered entities, and Tribal Councils in fall 2019 to prepare for the January 1, 2020 discontinuation of the Ontario Gas Card.

How will Band Councils, Tribal Councils and band-empowered entities get their unique identifier number from the Ontario Ministry of Finance?

Prior to January 1, 2020, the Ministry of Finance will automatically send band councils unique identifiers to replace existing Ontario Gas Cards.

A Band Council requiring more identifiers than the number of Ontario Gas Cards currently issued, or band-empowered entities and Tribal Councils, may submit an application to the Ministry of Finance at:

Ministry of Finance
33 King Street West
PO Box 625
Oshawa ON L1H 8E9

If you need help completing the form, please call 1 866 ONT-TAXS (1 866 668-8297) or email commodity.tax@ontario.ca.

Will individuals need a new federally-issued card or can they use existing ones?

Individuals are not required to obtain a new Status Card.

First Nation individuals should use the Status Cards in their possession to purchase gasoline exempt from gasoline tax.

If the Status Card in your possession has expired, you should request a new one from Indigenous Services Canada.

If your Status Card has been lost, stolen, or destroyed, then you should request a new one from Indigenous Services Canada. While waiting for your Status Card, Indigenous Services Canada will issue a Temporary Confirmation of Registration Document for use when temporary proof of Indian status is required.

Why are you discontinuing the Ontario Gas Card?

Discontinuing the Ontario Gas Card will simplify how First Nation people and Band Councils buy tax-exempt gasoline on reserve.

It will remove the need for First Nation people to use a separate card to prove their entitlement to buy tax-exempt gasoline. It will also reduce red tape, by eliminating the Ontario Gas Card application and renewal process.

How will modernizing the Ontario Gas Card Program reduce red tape and decrease burden on gasoline retailers?

Discontinuing the Ontario Gas Card will benefit on-reserve gasoline retailers by decreasing transaction time at the retailer's counter, a key industry performance indicator of receiving repeat customers.

The Status Card is also more secure, which will reduce the number of refund applications that are not able to be processed.

And, for retailers that file electronically, they will be able to verify the validity of a Status Card in near real-time, making it quicker to process transactions.

Is there a minimum age to purchase tax-exempt gasoline?

As of January 1, 2020, children under 16 years of age purchasing gasoline will be able to use their own or their parent's Status Cards to purchase gasoline for their exclusive use (e.g., for snowmobiles or off-road vehicles).

Please access this [link for further information](#) on the requirements to apply for the Status Card which is issued by the Government of Canada.

I'm an on-reserve gasoline retailer and I do not want to file my claims electronically. Is there something in place for me to continue to file manually?

Yes, for those retailers who are filing manually, they may continue to file manually.

There will be a new process implemented January 1, 2020 that is similar to the process they are currently using to file their claims.

Ontario will help retailers transition smoothly to the updated process.

