Understanding Status Cards & HST Exemptions

Serving Indigenous Customers in Thunder Bay and the Robinson Superior Treaty Territory

Thunder Bay's Indigenous economy contributes over **\$1.55 billion** annually in direct and indirect economic activity (Thunder Bay CEDC & Fort William First Nation, 2020). Many Indigenous customers are entitled to an **Ontario point-of-sale exemption on the provincial portion of the HST (8%)** under the Ontario First Nations HST Rebate Program. Knowing how to process this exemption ensures compliance, excellent service, and trust.

Key Facts for Businesses

- Applies to eligible goods and qualifying services purchased by a Status First Nations person or qualifying band/organization.
- Status must be verified with an original Secure Certificate of Indian Status (SCIS) or an older laminated status card.





- The Ontario 8% portion of the HST is not charged at point-of-sale; the federal 5% GST is still collected unless other exemptions apply.
- Verify whether your POS system supports "exempt provincial portion" transactions or requires manual adjustment.

Business-to-Consumer Examples (Point-of-Sale Relief Applies)

- · Retail goods for personal use (e.g., books, clothing, appliances, electronics).
- Prepared food and beverages sold for \$4 or less.
- Certain professional services (e.g., tailoring, appliance repairs).
- · Sports equipment
- Low-THC (less than 0.3%) Cannabis products that do not have a duty-paid stamp on them and cannabis accessories (for example rolling papers, pipes, vaporizers)
- Detailed list can be found at: ontario.ca/document/harmonizedsales-tax-hst/hst-ontario-point-sale-rebates







When It Does Not Apply

- · Alcohol, most forms of cannabis, tobacco, and gasoline (provincial exemptions do not apply).
- · Restaurant meals for more than \$4 (other than takeout).
- Services or goods consumed on-reserve but purchased off-reserve without direct delivery to reserve.
- · Legal fees, funeral services, hair stylist/barber, esthetician services.
- · Lodging and accommodations (hotel stays, campsite fees)
- · Parking, self-storage rental, hall/hockey rink rental
- · Admissions tickets, memberships (green fees/movies).
- · Purchases by non-status family members without the status holder present.

What to Record



Secure Certificate of Indian Status





 Laminated Certificate of Indian Status





Certificate of Indian
Status "Pilot Project"

- · Purchaser's full name from status card.
- Registration number from status card.
- · Date and transaction details.
- Signature of purchaser (for paper records) or secure digital capture.









Processing & Compliance

Verify

- · Inspect original status card (front and back).
- · Record name, registration number, and expiry date.

Adjust HST

- · Charge GST (5%) only.
- Exempt provincial portion (8%) in POS or on manual receipt.

Document

 Maintain proof in your books and records for six (6) years in case of audit (CRA & Ministry of Finance requirement).

Remit

· Report exempted sales in your HST return (see CRA Info Sheet GI-106).

Possible Business-to-Business Considerations

- If selling to a First Nations-owned business with a valid status exemption, ensure purchase is for band use or qualified activities (not resale).
- · Keep a band council resolution or purchase order on file if required.

About the Campaign

This initiative is developed by the Diversity, Equity & Inclusion Committee of the Thunder Bay Chamber of Commerce. It is supported by LCPS Chartered Professional Accountants, with creative support from Ingaged Creative Marketplace (learn more at **ingaged.art/tbcc25** or scan the *QR code). Language was informed through consultation with Elders, Language and Knowledge Keepers Elder James (Jimmy) Mishquart (Biinjitiwaabik Zaaging Anishinaabek), Elder Sam Achneepineskum (Marten Falls First Nation), Language Keeper Leonard Dick (Fort William First Nation), and professional Anishininew (Oji-Cree) translator Charles Brown. The Anishinaabemowin (Lake Nipigon dialect) and Anishininew (Oji-Cree) wording reflects territorial usage; dialect differences mean phrasing may not align for all speakers.



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