

Information Notice
Retail Sales Tax Branch

August 2002

Audio Books Purchased by Persons Who are Legally Blind**About this Notice**

This Notice explains how audio books can be purchased exempt from Retail Sales Tax (RST) by, or on behalf of, persons who are legally blind. This exemption was announced in the 2001 Ontario Budget.

Legally Blind

A person is legally blind if his or her permanent visual acuity in both eyes with proper refractive lenses is 20/200 or less, or whose greatest diameter of field of vision is permanently less than 20 degrees.

Point-of-Sale Exemption

Effective **September 1, 2002**, persons who are legally blind can purchase audio books for their own use exempt from RST simply by showing their Canadian National Institute for the Blind (CNIB) membership card to the seller at the time of purchase. Audio books in any form (for example, CDs or cassettes) qualify, as long as the audio book is a spoken reading of a book.

Friends and family members can also purchase audio books on behalf of a blind person by showing the blind person's CNIB membership card to the seller. The exemption will be given to them provided they confirm they are buying the audio book for the use of a legally blind person.

Sellers need to keep a record of the CNIB membership card number and the purchaser's name.

In cases where a legally blind person, or a person purchasing an audio book on behalf of the blind person, does not show the blind person's CNIB membership card, the purchaser will have to pay the RST and apply for a refund.

Refunds of RST

If RST is paid on the purchase of an audio book by, or on behalf of, a legally blind person, a refund may be claimed using a "General Application for Refund of Retail Sales Tax" form. The refund claim should include:

- a photocopy of the CNIB membership card, if available, or
- the CNIB membership card number, or
- a doctor's note confirming legal blindness, or
- a copy of any other document confirming eligibility (for example, a copy of a completed disability tax credit application form).

The claim should also include a copy of the sales receipt and a statement that the audio book was purchased by, or on behalf of, a legally blind person for the blind person's use.

Completed claims should be sent to the Refund Unit of the Retail Sales Tax Branch, 1600 Champlain Drive, Whitby, Ontario, L1N 9B2, within four years from the date the RST was paid. Applicants are encouraged to wait until the RST portion of their receipts totals more than \$10 before submitting a refund claim.

For More Information

For more information or to obtain a refund application form, please contact the nearest Ontario Ministry of Finance Tax Office listed in the blue pages of your telephone directory, call our TAX FAX Service at 1-877-4-TAX-FAX (1-877-482-9329), or visit our Web site at www.trd.fin.gov.on.ca.