

## Retail Sales Tax Exemption for ENERGY STAR® Household Appliances and Lighting Products

### About this Notice

This Notice explains the announced point-of-sale Retail Sales Tax (RST) exemption for certain new ENERGY STAR® qualified household products purchased, rented, or leased after July 19, 2007 and before July 20, 2008.

### Context

To encourage Ontario consumers to purchase products that are more energy efficient, the Province of Ontario has announced a temporary RST exemption for qualifying energy-efficient household products. This initiative is aimed at supporting energy conservation by reducing the demand for electricity.

### Qualifying Products

The point-of-sale exemption is available for certain household products listed as ENERGY STAR® qualified by the Office of Energy Efficiency, Natural Resources Canada at the time they are purchased. These products must meet or exceed technical specifications designed to ensure that they are among the most energy efficient in the marketplace. For the purposes of this exemption, the products include certain household appliances and lighting products.

Qualifying household appliances are non-commercial refrigerators, dishwashers, clothes washers (including inseparable clothes washer-dryer combinations), freezers, dehumidifiers and room air conditioners purchased after July 19, 2007 and before July 20, 2008.

The exemption applies to the first time sale, as well as to the rental or lease for at least one year (i.e., 365 days), of a new qualifying appliance. The contract for the sale of the appliance must be entered into after July 19, 2007 and before July 20, 2008. The delivery of the appliance must occur on or before September 1, 2008.

Qualifying ENERGY STAR® products are eligible for exemption from RST on the selling price and on any delivery charges (as part of the total fair value). Installation cost is exempt only for those appliances that become real property upon installation (eg. built-in dishwashers).

A point-of-sale exemption is also available for certain lighting products listed as ENERGY STAR® qualified by the Office of Energy Efficiency, Natural Resources Canada. Qualifying lighting products are energy-efficient light bulbs and decorative light strings sold after July 19, 2007 and before July 20, 2008.

Please visit the Energy Star website at [www.oee.nrcan.gc.ca/energystar](http://www.oee.nrcan.gc.ca/energystar) for more information on these ENERGY STAR® products.

### For More Information

For more information, please contact the nearest Ontario Ministry of Revenue Tax Office listed under Taxes - Provincial (Retail) Sales Tax in the blue pages of your telephone directory, call our Ministry Information Centre at 1-800-263-7965 (TTY 1-800-263-7776), call our TAX FAX Service at 1-877-4-TAX-FAX (1-877-482-9329), or visit our website at [www.rev.gov.on.ca](http://www.rev.gov.on.ca).