

Harmonized Sales Tax

Returned or Exchanged Goods

This information will help Retail Sales Tax (RST) vendors understand how to handle returned or exchanged goods after the implementation of the Harmonized Sales Tax (HST) where the goods were purchased before July 1, 2010.

View

- [Prepare for Ontario's HST: # 18 – Returned or Exchanged Goods](http://www.rev.gov.on.ca/en/taxtips/hst/18.html)
(<http://www.rev.gov.on.ca/en/taxtips/hst/18.html>)

For more information

- Canada Revenue Agency: 1 800 959-5525
- Ontario Budget hotline: 1 800 337-7222 or 1 800 263-7776 for teletypewriter (TTY)

Further Information About the HST

[cra-arc.gc.ca/harmonization](http://www.cra-arc.gc.ca/harmonization/) (<http://www.cra-arc.gc.ca/harmonization/>)

[ontario.ca/taxchange](http://www.rev.gov.on.ca/en/taxchange/index.html) (<http://www.rev.gov.on.ca/en/taxchange/index.html>)

Questions?
feedback.rev@ontario.ca or call 1 800 337-7222