

## **Status Native Indian Sales Tax Exemption**

### **Procedures for Sales Force Claiming Status Native Indian Sales Tax Refund**

In order to comply with audit and tax requirements the below procedure must be followed by all sales force when selling to Status Native Indians:

- Sales force must verify eligibility for Status Native Indian sales tax exemption. In order to be eligible the Status Native Indian person must present their federal "Certificate of Indian Status" identification card. Sales force must record the card number of the sales invoice.

### **Goods and Service Tax (GST), Harmonized Sales tax (HST), Quebec Sales Tax (QST)**

- Status Native Indians may purchase product on a reserve free of GST/HST/QST.
- Status Native Indians may purchase product off of a reserve free of GST/HST/QST if the goods are delivered to the reserve by the sales force member (sales force member must indicate the delivery address on the sales invoice and retain a copy for audit purposes).

### **Provincial Sales Tax (PST)**

#### **British Columbia**

- Status Native Indians may purchase goods on or off reserve free of PST if the goods are delivered to the reserve by the sales force member (sales force member must indicate the delivery address on the sales invoice and retain a copy for audit purposes).

#### **Saskatchewan**

- Status Native Indians may purchase goods on or off reserve free of PST if the goods are delivered to the reserve by the sales force member (sales force member must indicate the delivery address on the sales invoice and retain a copy for audit purposes).

#### **Manitoba**

- Status Native Indians may purchase goods on or off reserve free of PST if the goods are delivered to the reserve by the sales force member (sales force member must indicate the delivery address on the sales invoice and retain a copy for audit purposes).

## Ontario

- Status Native Indians may purchase goods on or off reserve free of PST if the goods are for use on the reserve. Ontario does not require that the goods be delivered to the reserve.

## Prince Edward Island (PEI)

- Status Native Indians may purchase goods either on or off reserve free of PST if the Status Native Indian resides on a PEI reserve and the goods will be used on the PEI reserve. PEI does not require that the goods be delivered to the reserve.

## Procedure

- Sales force member will collect from the Status Native Indian person the total amount due exclusive of the GST/HST/QST and PST if the above conditions are met.
- Sales force members will enter the Status Native Indian persons order into the My Sales system. The My Sales system will calculate the normal GST,HST,QST and PST on all charges.
- Sales force member will remit total amount due including GST/HST/QST and PST as calculated by the My Sales system (as the Status Native Indian person paid an amount due exclusive of GST/HST/QST and PST, the sales force member will be required to cover the GST/HST/QST and PST and claim a refund from Tupperware Canada).
- Sales force will complete the "Tax Exemption MySales Refund Claim" (must attach copy of Status Native invoice with Certificate of Indian Status card number clearly written on the invoice) and fax (905-474-1218) or mail to Tupperware Canada 7650 Birchmount Road, Markham, Ontario L3R 6B9
- Tupperware Canada will issue the sales force member a refund for GST/HST/QST and PST paid on a Native order. All refunds will be issued weekly.

Please understand that this procedure may be revised or modified at any time at the sole discretion of Tupperware Canada

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