

THE RETAIL SALES TAX ACT

INFORMATION FOR VENDORS

This bulletin will help you determine if you are required to be registered as a vendor under *The Retail Sales Tax Act* (the Act) and to understand a vendor's obligations to collect and remit the Retail Sales Tax (RST).

Section 1 - GENERAL INFORMATION / INSTRUCTIONS FOR VENDORS

What is the Retail Sales Tax?

- RST is an 8% tax applied to the retail sale or rental of most goods and certain services in Manitoba. The tax is calculated on the selling price, before the Goods and Services Tax (GST) is applied. See Bulletin No. 030 - *Summary of Taxable and Exempt Goods and Services* for additional information.

What is a retail sale?

- A retail sale is the sale of goods or services to a person or business for own use, but does not include a sale to a registered vendor for the purpose of resale.

What are my responsibilities as a vendor?

- Vendors who sell taxable goods and services must register with the Taxation Division and collect the RST on sales. See Section 2 for registration requirements and exceptions, e.g., small businesses with annual taxable sales under \$10,000.
- Vendors must file a tax return and remit the RST collectable to the Taxation Division. The tax return filing frequency is based on the average RST collectable per month as follows:
 - \$5,000 or more – monthly;
 - \$500 to \$4,999 – quarterly;
 - Less than \$500 – annually.
- Vendors must state separately on each invoice the sale price of each item and the total amount of RST payable.
- Vendors must record the purchaser's 7-digit RST number on the sales invoice when taxable goods or services are sold exempt for the purpose of resale, or other exempt usage.
- Where goods are sold RST exempt for out-of-province use, the vendor must retain evidence that he/she delivered the goods out-of-province or that he/she acquired the services of a common carrier to deliver the goods out-of-province.

Note: Revisions to contents of previous Bulletin (January 2015) have been identified by shading ()

- The RST must be collected from the purchaser at the time of sale. In the case of credit or instalment sales, the sales tax payable must still be reported and remitted by the vendor for the month in which the sale was made, even if the tax has yet to be collected.
- While a purchaser cannot refuse to pay the RST when applicable, if a vendor fails to collect the correct amount of the tax, he/she is responsible for the sales tax payable to the Taxation Division.
- Vendors must report and remit the RST on taxable goods for their own use that were taken from tax-free inventory, or goods and services purchased from a supplier who did not charge the tax, e.g. purchased from an out-of-province supplier that is not registered as a vendor in Manitoba.
- Vendors who manufacture goods for their own use must remit the RST calculated on the value of the goods as determined in Section 3 of the *Retail Sales Tax Regulation*.
- Vendors must record all business transactions. See Section 4 for record retention requirements.
- Vendors must quote their 7-digit RST number when buying goods or services tax-free for resale. An RST number does not allow for the purchase of taxable goods or services without paying the RST, unless they are purchased for resale or other exempt purpose under the Act - see Bulletin No. 030 - *Summary of Taxable and Exempt Goods and Services* for additional information.

How much commission do I receive?

- Vendors are allowed a commission for collecting and remitting the RST. The commission is equal to 15 per cent of the first \$200 of tax collectable, and 1 per cent of the remaining tax collectable, except as follows:
 - The maximum commission allowed is \$58 per period.
 - If the RST collectable reported on a return is more than \$3,000, the vendor receives no commission for that period.
 - If the RST collectable is under \$3, the commission equals the amount collectable.
 - If the RST collectable is \$3 to \$20, the commission is \$3.

Please note: Commission is not allowable on tax remitted on purchases for own use.

How do I recover RST paid in error?

- To purchase goods and services exempt of RST for resale (or for exempt usage, such as direct agents), vendors are to quote their 7-digit RST number to their supplier. However, in situations where a vendor has paid RST in error on exempt goods or services, the vendor has the following options to recover the credit for overpaid RST:
 1. Internal Credit Adjustment on Vendor's Return: Reduce the amount of tax collected by the amount of the credit and report the net amount on line 1 of the vendor's RST return (*Tax Collectable on Sales*). For example, if you have \$400 of RST collectable on sales for the reporting period and \$100 of RST paid in error, report \$300 on line 1 of the vendor's return. (Note that commission will be calculated on the reduced amount reported on line 1).

If the credit is greater than the *Tax Collectable on Sales* for the period, report "Nil" on line 1 of the vendor's return; continue to reduce the amount of *Tax Collectable on Sales* on the subsequent return(s) until the credit has been fully recovered.

Note: Supporting documentation is not required when filing the return(s), but must be retained for audit purposes.

2. Refund Claim: Vendors can apply for a refund of the RST credit by filing an *Application for Refund – General Use*, along with all supporting documentation. This form is available on the Taxation Division website listed at the end of this bulletin.

- All internal credit adjustments and refund claims must be taken/submitted within two years of the date the RST was paid in error.
- Vendors may claim a credit for the RST portion of their receivables written off as uncollectable.

How do I account for bad debts?

For example - A vendor charges a sale of \$150 plus \$7.50 GST and \$12.00 RST, for a total billing of \$169.50. The \$12.00 RST is reported and remitted. But the vendor only collects \$125 and subsequently writes off the balance of \$44.50 as a bad debt. The RST credit adjustment would be calculated as: $\$44.50/\$169.50 \times \$12.00 = \3.15 .

- The tax credit should be taken as an internal adjustment of tax payable, claimed within two years of the date the amount was written-off. For audit purposes, vendors must keep records, which support the eligibility and calculation of adjustments taken.
- Where a vendor subsequently recovers an amount (or portion of) that was written off, the RST credit adjustment previously claimed (or portion of) must be repaid on the next RST return.

Section 2 – REQUIREMENT TO REGISTER AS A VENDOR

General

- Any person carrying on a business in Manitoba (except for small businesses with annual taxable sales under \$10,000) must have a valid RST number issued under The Retail Sales Tax Act before making any taxable sales in the province.
- Small businesses with annual taxable sales under \$10,000 are not required to register and collect RST. These businesses are allowed to pay RST on their purchases and not collect RST on the selling price of their goods and services. These businesses must indicate on the sales invoice that RST is included in the price (RST must not be itemized on the invoice).

Please Note: Businesses that use out of province suppliers that do not collect Manitoba RST and businesses that sell tobacco or liquor products are not eligible for the registration exception. Out of province businesses that have not paid Manitoba RST on all of their taxable goods and services that are purchased for resale in Manitoba are also not eligible for the registration exception. Businesses that are not eligible for the registration exception must register to collect and remit the tax.

- Registered businesses under the \$10,000 threshold may cancel their RST number. They must self-assess RST on any existing inventory (purchased tax exempt for resale while registered), prior to their RST number being cancelled.
- Businesses under the threshold are required to register and collect RST after their sales exceed the \$10,000 annual threshold. Businesses are given one month to register and implement a system to collect and remit RST on their sales.
- You can register online at manitoba.ca/TAXcess or submit a paper application form, which is available on the website and at Taxation Division offices listed at the end of this bulletin. There is no charge to apply.
- The Taxation Division will review the information provided on the application and issue an RST number.

Out-of-province businesses

- Out-of-province businesses that sell/lease taxable goods to Manitoba purchasers are required to be registered as a vendor under the Act and to collect the RST if **all** of the following circumstances exist:
 - 1) The seller solicits the order for the sale in Manitoba, directly or through an agent, by advertising or any other means, e.g. in person, by telephone, mail, e-mail, fax, posters, television or newspaper advertisement targeted towards Manitoba customers,
 - 2) The seller accepts orders originating in Manitoba to purchase tangible personal property. The order can be originated by telephone, Internet, e-mail, fax, letter or any other means from a location in Manitoba to the seller or agent located in or out of Manitoba,
 - 3) The goods are acquired for consumption or use in Manitoba, i.e. not for resale, and
 - 4) The seller causes the goods to be delivered in Manitoba, i.e., delivered by the seller, or shipped by the seller by common carrier, whether or not the goods are shipped at a specified cost to the customer.

Please note: Out-of-province businesses are not required to be registered under the Act if they only sell/lease non-taxable goods to Manitoba purchasers, such as

- Goods that are exempted from tax by the Act, see Bulletin No. 030 - *Summary of Taxable and Exempt Goods and Services* for additional information
- Goods that are being purchased for resale by the customer

Unsure if you must register?

- If you are unsure whether you are required to register, please contact a Taxation Division office listed at the end of this bulletin.

What if you collected RST but you are not registered?

- You must immediately remit the RST collected to the Taxation Division along with a letter reconciling the amount collected. If you anticipate additional taxable sales in Manitoba, you must apply for an RST number under *The Retail Sales Tax Act*.

RST number and account number

- An RST number is a 7-digit number you receive when you register as a vendor. You provide your RST number to your suppliers to purchase goods or services for resale exempt from RST.

- Your account number is the 15-digit number found on your sales tax return and other correspondence from the Taxation Division. You cannot use your account number to purchase goods for resale exempt from RST.
- Display of RST number**
- A vendor must be able to produce his/her RST number upon request.
- Unauthorized use**
- The unauthorized use of RST numbers to purchase goods and services without paying the RST is an offence.
- Changes to business name, etc.**
- RST numbers are non-transferable. The Taxation Division must be notified immediately when:
 - The name or address of the business changes
 - The phone, fax number, or e-mail address of the business changes
 - The business is sold
 - The form of business (partnership, corporation, etc.) changes
 - The business ceases to operate

Section 3 – QUESTIONS AND ANSWERS ABOUT RETAIL SALES TAX RETURNS

- Who must file a RST return?**
- Businesses registered with the Taxation Division as vendors and registered purchasers are required to file RST returns.
- How do I get the RST return?**
- The Taxation Division mails RST returns so that businesses will receive their tax return approximately 10 days before the due date for the period.
 - Businesses that regularly file their RST returns online (as well as TAXcess users who add online access to their RST account) will receive an e-mail reminder, approximately 10 days before the due date that their tax return is due and should be filed on TAXcess. Those businesses no longer receive a paper return in the mail.
 - TAXcess users that prefer to file paper returns can sign into TAXcess and update their preference, or contact a Taxation Division office listed at the end of this bulletin.
 - TAXcess users filing paper returns can switch to electronic filing at any time. To discontinue receiving paper returns and begin receiving e-mail reminders, businesses can sign into TAXcess and update their preference, or contact a Taxation Division office listed at the end of this bulletin.
 - Note that if the e-mail reminder or paper return is not received, you must still report and make any required payment of tax by the due date.
- What is the reporting period?**
- Monthly tax returns cover the previous calendar month's RST transactions. **For example** - For the month of February you will receive a return (or e-mail reminder for TAXcess users) in March, which you must complete and remit by March 20th.
 - Quarterly returns cover the previous 3 months RST transactions. **For example** - The quarterly return (or e-mail reminder for TAXcess users) you receive in April covers the sales transactions from January 1 to March 31,

which you must complete and remit by April 20th.

- Annual returns cover the calendar year and are due by January 20th.
- The customized paper RST return will show your business name and address, your account number, the return period to which the form applies, the due date for filing and the amount of tax you last remitted. Also pre-printed is any tax adjustment you must make for arrears, interest and penalties and credit adjustments.
- The customized online RST return is pre-populated with any tax adjustment you must make for arrears, interest, penalties and credit adjustments.

What information is provided on the tax return?

How do I fill out the tax return?

- Tax returns can be completed and paid online using Manitoba's TAXcess service. Visit the site at manitoba.ca/TAXcess. The *Filing a Return Help* in TAXcess provides complete instructions on how to file a tax return online.
- To file a paper return, review the instructions for completing and filing the RST return printed on the back of each return. Proceed as follows:
 - 1) The top portion of the form is a working copy. Complete this portion and keep it for future reference.
 - 2) Transfer the information to the bottom portion of the return.
 - 3) Submit the bottom portion of the return along with your remittance of the amount due. Cheques or money orders are payable to the Minister of Finance (Manitoba).
- See Appendix A for an example of how to complete a paper vendor's return.

When must I file my tax return?

- RST returns and payments are due no later than 4:30 p.m. on the 20th day of the month following the date of the reporting period. If the 20th day falls on a weekend or statutory holiday, the due date is the next working day after the 20th.
- If you file by mail, allow adequate time for mail delivery to ensure your return and remittance is received no later than 4:30 p.m. of the due date. The postmark date on the envelope will not be accepted as the date of receipt.
- If you are filing your return at a participating financial institution, ensure that the return is delivered to the institution before 4:30 p.m. of the due date.
- **Please note:** Tax returns received by the Taxation Division after 4:30 p.m. of the due date are subject to penalty charges and loss of commission.

How do I send my tax return and payment?

- Tax returns can be completed and paid online using Manitoba's TAXcess service. Visit the site at manitoba.ca/TAXcess for more information.
- You can make an account payment through your financial institution's online bill payment process. Visit TAXcess at manitoba.ca/TAXcess or your financial institution for details. The return must be filed separately.

- You may deliver the paper return to the Taxation Division in person, by courier, or by mail. You may also file your original RST returns and payments in person at participating financial institutions across Canada. **Please contact your financial institution to determine if it participates in the tax-filing program as many financial institutions plan to move to a paperless system and stop accepting paper bill payments at their branches.**
- **Please note:** Service charges applied by your financial institution are your responsibility.

What is the penalty for late filing?

- If your RST return and remittance are not received by the Taxation Division or a participating financial institution by 4:30 p.m. on the due date, a penalty charge will be assessed in the amount of 10 per cent of the tax due. The minimum penalty is \$10.
- **Please note:** Late filing will result in forfeiting the commission allowable for the filing period.

Are there any charges in addition to the late filing penalty?

- The Taxation Division will assess a charge if your online payment or remittance cheque is rejected by a financial institution as NSF or for any other reason.
- Outstanding debts will be subject to interest compounded monthly. The interest rate payable is set every January 1st and July 1st. and is posted on the Taxation Division web site listed at the end of this bulletin.

What happens if I don't receive a return?

- You are responsible for submitting the RST owing by the due date even if you do not receive your e-mail reminder or tax return from the Taxation Division.
- If you don't receive your e-mail reminder or paper RST return by the 10th day of a month, contact Tax Information Services at (204) 945-5603 or Manitoba Toll Free 1-800-782-0318. A replacement return will be e-mailed or faxed to paper filers. You can also sign up for or into TAXcess and file your return online.

What if I have no taxable sales to report?

- You must still file a RST return even if you have not collected any tax, nor have any tax on purchases for own consumption to report. In this case, record the word "nil" on each appropriate space on the return ("0.00" for TAXcess users).

Do I get a receipt when I remit sales tax?

- When you file and pay online using TAXcess, you will receive a transaction confirmation number.
- When you pay through your financial institution's online bill payment process, your printed payment transaction is your receipt.
- When you pay by cheque, your cancelled cheque is your receipt. When you pay by cash or debit card at a Taxation Division office, you will receive a receipt.
- Each RST return (paper and online) will state the amount of tax remitted with your last tax return.

How do I report changes to my business name, etc.?

- The Taxation Division should be informed immediately of any changes in name, address, e-mail address, phone or fax numbers, or if your business has been sold, discontinued or the ownership changes.
- Any changes to information should be submitted by writing or contacting a Taxation Division office listed at the end of this bulletin. The “flap” attached to the RST return envelope can also be used for this purpose.
- TAXcess users can make changes directly online to their location or mailing address, their business operating name and their online contact information.

Please Note: Changes to a registrant’s legal name (as recorded at the Companies Branch) must be reported in writing to the Taxation Division.

What if I require additional information?

- Please contact the Taxation Division office listed at the end of this bulletin. Please have your RST number available when making telephone inquiries or quote your RST number on all correspondence.

Section 4 – RETENTION OF RECORDS**What records do I retain?**

- Businesses are required to maintain sufficient records and documents that provide the following particulars:
 - Counted inventory
 - Sales of goods and services
 - Purchases of goods, including fixed assets, goods processed or produced for own use and goods purchased for promotional distribution
 - Purchases of services
 - Goods purchased or taken from inventory and services utilized for personal or business use, or supplied to employees
 - Discounts and refunds provided to customers and received from suppliers
 - Amount of RST collectable
 - Payment of sales tax including the commission taken
 - Documentation to substantiate allowance of a tax exemption conditional on use, e.g. farm use, sales to Status Indians

Can I destroy old records?

- Records and documents must be retained for audit purposes. However, persons may destroy certain old records and documents without having to obtain permission, providing that all the following conditions are met:
 - General ledgers must be retained indefinitely and not destroyed.
 - Records and documents of the current fiscal year plus the immediately preceding 6 years must not be destroyed.
 - Records and documents must not be destroyed for any year in respect of which there are tax amounts outstanding or in dispute, or where written notice has been given from Taxation Division requesting that those records and documents be retained.
- See Bulletin No. 016 – *Record Keeping and Retention Requirements* for additional information.

FURTHER INFORMATION

This bulletin is intended to serve as a guideline and is not all-inclusive. For the specific wording of the law, please refer to *the Retail Sales Tax Act and Regulations*. Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
101 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 948-2087

Westman Regional Office

Manitoba Finance
Taxation Division
314, 340 - 9th Street
Brandon, Manitoba R7A 6C2
Fax (204) 726-6763

E-mail: MBTax@gov.mb.ca

ONLINE SERVICES

Our Web site at manitoba.ca/finance/taxation provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at manitoba.ca/TAXcess provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.

APPENDIX A

EXAMPLE OF COMPLETED RETAIL SALES TAX RETURN

(Please refer to attached completed sales tax return)

ABC Company sells widgets and remits sales tax on a quarterly basis. The RST collectable for the period of October to December 2014 amounts to \$1,400. They also purchased a computer from an Ontario company for \$950 plus \$50 delivery for use in the office. The Ontario company did not charge ABC Company Manitoba sales tax.

Reference #	Instructions/Explanation
①	The company name and address is pre-printed on the return.
②	The return period, the due date for filing of the return, your account number and the amount of sales tax you remitted on the previous return are pre-printed on the return.
③	Using the top portion or working copy of the return, enter the total sales tax collectable for the period of October to December 2014 on Line 1. In this example, enter \$1,400.
④	Enter the commission earned for collecting sales tax on Line 2 of the top portion of the return. Commission is equal to 15 per cent of the first \$200 of sales tax collectable plus 1 per cent of the remaining sales tax collectable, to a maximum of \$58 per month. In this example commission is \$42 ($[\$200 \times 15 \text{ per cent}] + [\$1,200 \times 1 \text{ per cent}]$). Note: If the tax reported on Line 1 is more than \$3,000, commission is not allowed - enter Nil on Line 2.
⑤	On Line 3 of the top portion of the return enter any sales tax payable on goods purchased or taken from inventory for your own use where Manitoba sales tax has not been paid. Since Manitoba sales tax was not paid on the computer purchased from an Ontario company for ABC Company's use, sales tax must now be remitted on its purchase price. The sales tax owing on the purchase is equal to \$80 ($[\$950 + \$50] \times 8 \text{ per cent}$). The tax is calculated on the total cost of the computer, which includes the delivery charge.
⑥	Outstanding Balance, including interest and penalty is pre-printed on the return. This occurs if returns are filed late or a tax underpayment or overpayment occurs. In this example, the \$30 is an underpayment.
⑦	Enter the total amount of sales tax due on Line 4 of the top portion of the return, i.e. the net of $\$1,400 - \$42 + \$80 + \$30 = \$1,468$.
	When you have completed the top portion of the return, copy this information to the bottom portion of the return.
⑧	Enter the amount of your remittance cheque on the bottom portion of the return. In this example, ABC Company shall remit sales tax of \$1,468.
⑨	Sign and submit the bottom portion of the return with your remittance. Keep the top portion of the return for your records.

Vendor's Return – Retail Sales Tax
Déclaration du marchand – Taxe sur les ventes au détail



②

October - December 2014 RETURN PERIOD / PÉRIODE DE DÉCLARATION	January 20, 2015 DUE DATE / DATE D'ÉCHÉANCE	000000000MT0000 ACCOUNT NO. / N° DE COMPTE
AMOUNT REMITTED LAST PERIOD MONTANT PAYÉ LA PÉRIODE PRÉCÉDENTE \$ 1600 00		

TO AVOID PENALTIES AND INTEREST, THIS RETURN MUST BE FILED AND PAID BY THE DUE DATE SHOWN.
POUR ÉVITER TOUTE PÉNALITÉ ET TOUT INTÉRÊT, DÉPOSER LA PRÉSENTE DÉCLARATION ET VOTRE PAIEMENT AU PLUS TARD À LA DATE D'ÉCHÉANCE INDIQUÉE.

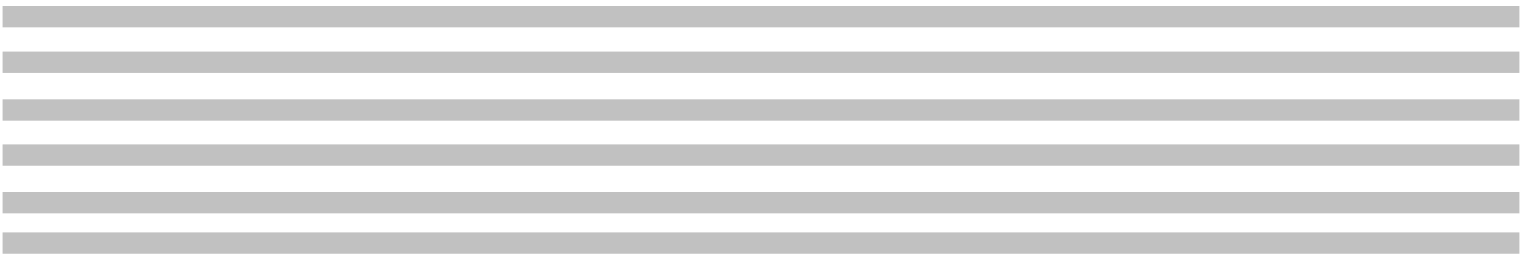
SEE INSTRUCTIONS ON REVERSE SIDE
VOIR LES INSTRUCTIONS AU VERSO

① ABC Company
123 Anywhere Street
Winnipeg, MB R0R 0R0

	\$	¢
③ 1. TAX COLLECTABLE ON SALES 1. TAXE PERÇEVALE SUR LES VENTES	1400	00
④ 2. DEDUCT COMMISSION 2. DÉDUIRE LA COMMISSION	-	42 00
⑤ 3. TAX OWING ON PURCHASES 3. TAXE SUR LES ACHATS FRAPPÉS D'UNE TAXE	+	80 00
⑥ 4. OUTSTANDING BALANCE INCLUDING INTEREST 4. SOLDE À PAYER INCLUANT LES INTÉRÊTS	+	30 00
⑦ 5. TOTAL AMOUNT DUE 5. MONTANT TOTAL DÙ	=	1468 00

IF NO TAX IS PAYABLE, A "NIL" RETURN MUST STILL BE FILED.
S'IL N'Y A PAS DE TAXE À PAYER, VOUS DEVEZ INSCRIRE «NÉANT» DANS LES CASES APPROPRIÉES.

Transfer information in numbered boxes to corresponding boxes on remittance stub below.
Reporter les renseignements qui apparaissent dans les cases numérotées sur le coupon de versement ci-dessous, dans les cases correspondantes.



FORM R.T. 4 MG 2234 REV. 7/14
FORMULAIRE T.V. D4 MG 2234 RÉV. 7/14

DETACH HERE
DÉTACHEZ ICI

RETAIN THIS PORTION FOR YOUR RECORDS. RETURN BOTTOM PORTION WITH YOUR REMITTANCE.
CONSERVEZ CETTE PARTIE DANS VOS DOSSIERS. ENVOYEZ LE COUPON CI-DESSOUS AVEC VOTRE VERSEMENT.

DETACH HERE
DÉTACHEZ ICI

Vendor's Return – Retail Sales Tax
Déclaration du marchand – Taxe sur les ventes au détail



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October – December 2014 RETURN PERIOD / PÉRIODE DE DÉCLARATION	January 20, 2015 DUE DATE / DATE D'ÉCHÉANCE	000000000MT0000 ACCOUNT NO. / N° DE COMPTE
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TO AVOID PENALTIES AND INTEREST, THIS RETURN MUST BE FILED AND PAID BY THE DUE DATE SHOWN.
POUR ÉVITER TOUTE PÉNALITÉ ET TOUT INTÉRÊT, DÉPOSER LA PRÉSENTE DÉCLARATION ET VOTRE PAIEMENT AU PLUS TARD À LA DATE D'ÉCHÉANCE INDIQUÉE.

① ABC Company
123 Anywhere Street
Winnipeg, MB R0R 0R0

CERTIFICATION / ATTESTATION
TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE STATEMENTS ON THIS RETURN ARE CERTIFIED TO BE CORRECT.
J'ATTESTE POUR AUTANT QUE JE SACHE, QUE LES RENSEIGNEMENTS DONNÉS DANS CETTE DÉCLARATION SONT EXACTS.

Signature ⑨ Joe Anyone

* THIS RETURN MAY BE FILED AND PAID ONLINE AT manitoba.ca/TAXcess

* CETTE DÉCLARATION PEUT ÊTRE DÉPOSER ET PAYER EN VISITANT: manitoba.ca/TAXcess

PAYMENTS MADE BY CHEQUE OR MONEY ORDER ARE PAYABLE TO THE MINISTER OF FINANCE (MANITOBA)

LES PAIEMENTS PAR CHEQUE OU MANDAT DOIVENT ÊTRE FAITS À L'ORDRE DU MINISTRE DES FINANCES DU MANITOBA.

IF NO TAX IS PAYABLE, A "NIL" RETURN MUST STILL BE FILED.

S'IL Y A PAS DE TAXE À PAYER, VOUS DEVEZ INSCRIRE «NÉANT» DANS LES CASES APPROPRIÉES.

	\$	¢
③ 1. TAX COLLECTABLE ON SALES 1. TAXE PERÇEVALE SUR LES VENTES	1400	00
④ 2. DEDUCT COMMISSION 2. DÉDUIRE LA COMMISSION	-	42 00
⑤ 3. TAX OWING ON PURCHASES 3. TAXE SUR LES ACHATS FRAPPÉS D'UNE TAXE	+	80 00
⑥ 4. OUTSTANDING BALANCE INCLUDING INTEREST 4. SOLDE À PAYER INCLUANT LES INTÉRÊTS	+	30 00
⑦ 5. TOTAL AMOUNT DUE 5. MONTANT TOTAL DÙ	=	1468 00
⑧ 6. AMOUNT PAID 6. MONTANT PAYÉ	1468	00