

Information Notice

NOTICE
The Retail Sales Tax Act
November 2009

NOTICE TO RETAILERS

CLARIFICATION OF MANITOBA SALES TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS

There is a sales tax exemption available to Status Indians and Indian Bands when the seller of the goods delivers the goods directly or by common carrier to a reserve address. In this situation, the invoice for the goods being purchased must show the:

1. Status Indian's name or Band name, when the purchaser is an Indian Band.
2. Status Indian's Certificate of Indian Status Registry No., or Band number.
3. Status Indian's signature, or authorized Band representative's signature when the purchaser is an Indian Band.
4. Address to which the goods are being delivered (which must be a reserve address).
5. Method of delivery to that reserve address.
6. Status Indian's resident reserve address or Band reserve address (when the purchaser is an Indian Band), where the sale involves leased goods or cellular telephone services.

If a Status Indian or Indian Band takes possession of taxable goods at an off-reserve location at the time of sale, the 7% Manitoba retail sales tax must be applied.

Note:

- 1) There is no sales tax exemption on purchases made by corporations owned by an Indian Band.
- 2) There is no sales tax exemption available on accommodation provided off reserve.

For further information, contact Manitoba Taxation:

Winnipeg Office

Manitoba Finance
Taxation Division
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Westman Regional Office

Manitoba Finance
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Brandon, Manitoba R7A 6C2
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