

Information Notice

NOTICE
Retail Sales Tax Act
Issued June 2011

SALES TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS

This Notice explains the sales tax exemption and documentation requirements for goods purchased by a Status Indian or Indian Band, when the seller delivers the goods directly or by common carrier to a reserve. To document the exemption, the seller's sales invoice must include:

- Status Indian's name, or Band name when the purchaser is an Indian Band,
- Status Indian's *Certificate of Indian Status* Registry No. or *Temporary Confirmation of Registration Document* registration number, or Band number when the purchaser is an Indian Band,
- Status Indian's signature, or authorized Band representative's signature when the purchaser is an Indian Band,
- Reserve where the goods are delivered,
- Method of delivery to the reserve,
- Purchaser's reserve address for leased goods.

Manitoba sales tax must be applied on the sale of taxable goods to a Status Indian or Indian Band in the following situations:

- Purchaser takes possession of the goods off reserve at time of sale,
- Sales to a corporation, including a corporation owned by a Status Indian or Indian Band,
- Goods leased to a Status Indian who resides off reserve.

For further information please contact:

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