

# The Retail Sales Tax Act

## Application for Refund - MOTOR VEHICLES AND TRAILERS



**Claims must be filed with our office within two years of purchase or lease commencement date.**

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR RETAIL SALES TAX (RST) REFUND CLAIM

- A motor vehicle purchased/leased and a motor vehicle sold within 6 months
- A motor vehicle purchased and removed from Manitoba within 30 days
- A motor vehicle purchased and tax paid on the average wholesale price/current resale value – Adjustment for severe damage or excessive use
- Other

**NOTE:** Please refer to *The Retail Sales Tax Act* for transactions that are not eligible for a refund of a motor vehicle purchases/leased and a motor vehicle sold within 6 months (such as a transfer of a motor vehicle to an insurer as part of a settlement or a vehicle subject to proration for interjurisdictional use).

SECTION A	MOTOR VEHICLE PURCHASED OR LEASED	
DATE OF PURCHASE/LEASE COMMENCEMENT DATE		<p><b>Please attach a clear copy of the following:</b></p> <ul style="list-style-type: none"> <li>■ Vehicle Registration issued by the Autopac Agent for your motor vehicle, <b>and</b></li> <li><b>IF PURCHASED OR LEASED FROM DEALERSHIP</b></li> <li>■ Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable).</li> <li><b>IF PURCHASED PRIVATELY</b></li> <li>■ Bill of Sale showing the <b>date</b> of purchase and the purchase price of the motor vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the make, model and serial number.</li> <li>■ Motor Vehicle or Off-Road Vehicle Purchaser's Return (RT-12) showing retail sales tax paid at time of registration (received from Autopac Agent).</li> <li><b>IF PURCHASED FROM OUTSIDE CANADA</b></li> <li>■ Canada Border Services Agency document showing the currency conversion to Canadian funds.</li> <li><b>IF CLAIMING SEVERE DAMAGE OR EXCESSIVE USE</b></li> <li>■ Motor Vehicle or Off-Road Vehicle Appraisal Report issued by an authorized appraiser within 60 days of registration, or repair invoices showing tax paid prior to registration and a certificate of inspection.</li> </ul>
PURCHASED/LEASED FROM		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO.	
SERIAL NO.		
PURCHASE PRICE BEFORE ANY TAXES \$	MANITOBA RST PAID \$	
IF ATTACHING A MOTOR VEHICLE OR OFF-ROAD VEHICLE APPRAISAL REPORT, PLEASE STATE THE APPRAISED VALUE \$		

SECTION B	MOTOR VEHICLE SOLD	
DATE OF SALE		<p><b>Please attach a clear copy of the following:</b></p> <ul style="list-style-type: none"> <li>■ Bill of Sale you provided to the purchaser showing the <b>date</b> of sale and the price for which you sold the motor vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the make, model and serial number.</li> </ul>
SOLD TO		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO. ON MOTOR VEHICLE SOLD	
SERIAL NO.	SELLING PRICE \$	

**APPLICATION IS HEREBY MADE FOR A REFUND OF RST PAID IN THE AMOUNT OF \$ \_\_\_\_\_**

**A \$25 ADMINISTRATION FEE WILL BE DEDUCTED FROM THE AMOUNT OF A BUY-AND-SELL OR A LEASE-AND-SELL REFUND.**

MOTOR VEHICLE PURCHASED AND REMOVED FROM MANITOBA WITHIN 30 DAYS				
Please attach purchase documents as stated in Section A <b>plus</b> the following documents: <ul style="list-style-type: none"> <li>■ Copy of motor vehicle registration in another jurisdiction and copy of tax receipts showing sales tax paid in another jurisdiction (if applicable), OR</li> <li>■ Other documentation acceptable to the Taxation Division.</li> </ul>	<p><b>FORWARD APPLICATION TO:</b>                      Manitoba Finance                      Taxation Division                      Room 101- 401 York Avenue                      Winnipeg, MB R3C 0P8</p> <p>Enquiries Call: (204) 945-6444                      Manitoba Toll Free: 1-800-564-9789                      Fax: (204) 948-2087                      E-mail: <a href="mailto:mbtaxrefunds@gov.mb.ca">mbtaxrefunds@gov.mb.ca</a>                      Web site: <a href="http://www.gov.mb.ca/finance/taxation">www.gov.mb.ca/finance/taxation</a></p> <p style="text-align: center;"><b>For Office Use Only</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 100%;">Claim No.</td> </tr> <tr> <td>Checked</td> </tr> <tr> <td>Audited</td> </tr> </table>	Claim No.	Checked	Audited
Claim No.				
Checked				
Audited				
<b>FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)</b>				
LAST NAME FIRST NAME				
STREET ADDRESS P.O. BOX				
CITY TOWN PROVINCE POSTAL CODE TELEPHONE NO.				
E-MAIL BUSINESS NUMBER (IF APPLICABLE)				
<b>Certification:</b> I certify that the statements on this form are true and correct. Providing any false information could lead to the denial of the refund claim.		DATE		
Signature				

## MOTOR VEHICLE REFUND EXAMPLES

Please note that claims must be filed with our office within **two years** of the purchase or lease commencement date. Any missing information or documentation will delay your refund payment. You may be asked for additional documentation to support your refund claim. For assistance, please contact our office at (204) 945-6444 or toll free in Manitoba, 1-800-564-9789.

Examples of RST refund calculations on a **buy and sell** transaction.

	<b>Example 1</b>	<b>Example 2</b>
Purchase Price of Motor Vehicle Bought from a Dealer	\$10,000.00	\$ 6,000.00
RST Paid (A)	<u>\$ 700.00</u>	<u>\$ 420.00</u>
Price of Motor Vehicle Sold	\$ 4,000.00	\$10,000.00
Tax Rate on the Purchase x Selling Price (B)	<u>\$ 280.00</u>	<u>\$ 700.00</u>
Eligible RST Refund (lower of A or B)	<u>\$ 280.00</u>	<u>\$ 420.00</u>

**NOTE:** In examples 1 and 2, the RST refund is equal to the **lesser** of the tax rate on the purchase x the selling price of the motor vehicle sold or RST paid on the motor vehicle purchased.

Examples of RST refund calculations on a **motor vehicle purchased with severe damage or excessive use**, where the Motor Vehicle or Off-Road Vehicle Appraisal Report is obtained within 60 days of registration.

	<b>Example 3</b>	<b>Example 4</b>
Purchase Price of a Motor Vehicle Bought Privately	\$10,000.00	\$10,000.00
Average Wholesale Price/Current Resale Value	\$12,000.00	\$12,000.00
RST Paid on Average Wholesale Price/Current Resale Value (A)	<u>\$ 840.00</u>	<u>\$ 840.00</u>
Subsequent Appraised Valuation	\$11,000.00	\$ 9,000.00
Revised RST Payable (B)	<u>\$ 770.00</u>	<u>\$ 700.00</u>
Eligible RST Refund (A minus B)	<u>\$ 70.00</u>	<u>\$ 140.00</u>

**NOTE:** In examples 3 and 4, RST is payable on the greater of purchase price or appraised value.

For **lease transactions**, a refund of the RST paid is payable when the down payment plus the monthly lease payments equal the selling price of the motor vehicle sold, or at the termination or conclusion of the lease, whichever occurs first. **However, your claim must be filed with our office within two years of the lease commencement date regardless of when the refund is payable.** Please note that the RST paid on the buyout of the leased motor vehicle does **not** affect the refund amount since the buyout is a separate transaction. For information specific to your situation, please contact our office.

Examples of RST refund calculations on a **lease** transaction.

	<b>Example 5</b>	<b>Example 6</b>
Price of Leased Motor Vehicle	\$30,000.00	\$30,000.00
Down Payment	\$15,000.00	\$15,000.00
Lease Term	36 months	36 months
Monthly Lease Payments (before taxes)	\$ 416.67	\$ 416.67
Price of Motor Vehicle Sold (sold within 6 months of lease start date)	\$20,000.00	\$35,000.00
Refund Payable When Down Payment and Monthly Lease Payments Equal Price of the Motor Vehicle Sold	After 12 Lease Payments	After 36 Lease Payments

In Example 5, a RST refund is paid after 12 lease payments are made based on the amount of RST paid on the monthly lease payments and down payment ( $\$416.67 \times 12$  months plus  $\$15,000$  paid as a down payment). In Example 6, an RST refund is paid at the end of the lease based on the amount of RST paid on the monthly lease payments and down payment ( $416.67 \times 36$  months plus  $\$15,000$  paid as a down payment).