

# The Retail Sales Tax Act

## Application for Refund - MOTOR VEHICLES

- Claims must be filed with our office within two years of the purchase or lease commencement date shown in Section A.
- Retail sales tax refunds are based on and payable to the LEGAL owner of the motor vehicle. The legal and registered owner of a motor vehicle may not necessarily be the same person.

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR REFUND CLAIM

- A vehicle purchased and a vehicle sold within 6 months
- A vehicle leased and a vehicle sold within 6 months
- A vehicle purchased and removed from Manitoba within 30 days
- A vehicle purchased and tax paid on the average wholesale price – Adjustment per Appraisal Report

**NOTE:** A trade-in of a motor vehicle, or transferring a motor vehicle to an insurer as part of a settlement is **NOT** considered a sale.

**SEE REVERSE FOR  
EXAMPLES**

SECTION A		VEHICLE PURCHASED OR LEASED	
DATE OF PURCHASE/LEASE COMMENCEMENT DATE			
PURCHASED/LEASED FROM			
ADDRESS			
YEAR OF VEHICLE		MAKE OF VEHICLE	
MODEL OF VEHICLE		YOUR PLATE NO.	
SERIAL NO. OF VEHICLE			
PURCHASE PRICE BEFORE ANY TAXES \$		MANITOBA RETAIL SALES TAX PAID \$	
IF CLAIMING AN ADJUSTMENT OF TAX PAID ON A VEHICLE PURCHASED WITH SEVERE DAMAGE OR EXCESSIVE USE, STATE THE APPRAISED VALUE OF THE VEHICLE \$			

**Please attach the following:**

- Copy of Vehicle Registration Card issued by Autopac Agent when your vehicle was registered (front portion of Transfer of Ownership Document).

**IF PURCHASED OR LEASED FROM DEALERSHIP**

- Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable).

**IF PURCHASED PRIVATELY**

- Bill of Sale received from the seller showing the **date** of purchase and the purchase price of the vehicle. The Bill of Sale must be **signed** by both parties and should include the vehicle make, model and serial number.
- Return under The Retail Sales Tax Act (RT-12) showing sales tax paid at time of registration (received from Autopac Agent).

**ALSO**

- B15 from Canada Customs if you purchased vehicle outside Canada.
- Copy of Appraisal Report issued by an authorized appraiser, if claiming severe damage or excessive use.

SECTION B		VEHICLE SOLD	
DATE OF SALE			
SOLD TO			
ADDRESS			
YEAR OF VEHICLE		MAKE OF VEHICLE	
MODEL OF VEHICLE		YOUR PLATE NO. ON THE VEHICLE SOLD	
SERIAL NO. OF VEHICLE			
SELLING PRICE \$			

**Please attach the following:**

- Bill of Sale you provided to the purchaser showing the **date** of sale and the price for which you sold the vehicle. The Bill of Sale must be **signed** by both parties and should include the vehicle make, model and serial number.

**APPLICATION IS HEREBY MADE FOR A REFUND OF TAX PAID IN THE AMOUNT OF \$ \_\_\_\_\_** GST NOT INCLUDED  
**A \$25 PROCESSING FEE WILL BE DEDUCTED FROM THE AMOUNT OF A BUY-AND-SELL OR A LEASE-AND-SELL REFUND.**

VEHICLE PURCHASED AND REMOVED FROM MANITOBA WITHIN 30 DAYS			
Please attach purchase documents as stated in Section A plus the following documents:			
<ul style="list-style-type: none"> <li>■ Copy of vehicle registration in another jurisdiction.</li> <li>■ Copy of tax receipts showing tax was paid in another jurisdiction, if applicable, OR</li> <li>■ A date stamped notarized document declaring the vehicle was removed within 30 days of purchase for permanent use outside Manitoba.</li> </ul>			
<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	HOME TEL. NO.
<b>Certification:</b> I certify that the statements on this form are true and correct			BUSINESS TEL. NO.
Signature			DATE

<p><b>FORWARD APPLICATION TO:</b>            Manitoba Finance            Taxation Division            Room 101 Norquay Building            401 York Avenue            Winnipeg, MB R3C 0P8</p> <p>Enquiries Call: (204) 945-6444            Manitoba Toll Free: 1-800-564-9789            Web site: www.gov.mb.ca/finance/taxation</p>
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**For Office Use Only**

Claim No.
Checked
Audited

## MOTOR VEHICLE REFUND EXAMPLES

Please note that claims must be filed with our office within **two years** of the purchase or lease commencement date shown in Section A. Any missing information or documentation will delay your refund payment. We will calculate your refund of sales tax based on the information you provide. For assistance, please contact our office at (204) 945-6444 or toll free in Manitoba, 1-800-564-9789.

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

	<b>Example 1</b>	<b>Example 2</b>
Price of Vehicle Bought	\$10,000.00	\$ 6,000.00
Sales Tax Paid (7% of purchase price)	(A) <u>\$ 700.00</u>	<u>\$ 420.00</u>
Price of Vehicle Sold	\$ 4,000.00	\$10,000.00
7% of Selling Price	(B) <u>\$ 280.00</u>	<u>\$ 700.00</u>
Sales Tax Refund Claimable by Applicant (lower of A or B)	<u>\$ 280.00</u>	<u>\$ 420.00</u>

**NOTE:** In examples 1 and 2, the sales tax refund is equal to the **lesser** of 7% of the selling price of the vehicle sold or 7% of the purchase price of the vehicle purchased.

Examples of sales tax refund calculations on a **vehicle purchased with severe damage or excessive use**, where the appraisal report is not available at the time of registration:

	<b>Example 3</b>	<b>Example 4</b>
Purchase Price	\$10,000.00	\$10,000.00
Average Wholesale Price	\$12,000.00	\$12,000.00
Sales Tax Paid as per RT-12 (7% of average wholesale price)	(A) <u>\$ 840.00</u>	<u>\$ 840.00</u>
Subsequent Appraised Valuation	\$11,000.00	\$ 9,000.00
Revised Sales Tax Payable*	(B) <u>\$ 770.00</u>	<u>\$ 700.00</u>
Sales Tax Refund Claimable by Applicant (A minus B)	<u>\$ 70.00</u>	<u>\$ 140.00</u>

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

For **lease transactions**, a refund is payable when the sales tax paid on the down payment plus the monthly lease payments equals 7% of the selling price of the 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 sales tax paid on the buyout of the leased vehicle does **not** affect the refund amount since the buyout is deemed to be a separate transaction. For information specific to your situation, please contact our office at the phone numbers indicated above.

Examples of sales tax refund calculations on a **lease** transaction.

	<b>Example 5</b>	<b>Example 6</b>
Price of Leased Vehicle	(A) \$30,000.00	\$30,000.00
Down Payment	(B) \$15,000.00	\$15,000.00
Lease Term	(C) 36 months	36 months
Monthly Lease Payments	(D) \$ 416.67	\$ 416.67
Monthly Sales Tax Payable (D times 7%)	(E) \$ 29.17	\$ 29.17
Sales Tax Paid on Down Payment (B times 7%)	(F) \$ 1,050.00	\$ 1,050.00
Total Sales Tax Paid on Monthly Lease Payments (E times C)	(G) <u>\$ 1,050.12</u>	<u>\$ 1,050.12</u>
Total Sales Tax Paid at End of Lease	(H) <u>\$ 2,100.12</u>	<u>\$ 2,100.12</u>
Price of Vehicle Sold (sold within 6 months of lease start date)	\$20,000.00	\$35,000.00
7% of Selling Price	(J) <u>\$ 1,400.00</u>	<u>\$ 2,450.00</u>
Refund Claimable by Applicant (lower of H and J)	(K) \$ 1,400.00	\$ 2,100.12
Refund Payable When Sales Tax Paid is Equal to K	After 12 Lease Payments	After 36 Lease Payments

In Example 5, total sales tax of \$1,400.00 (the refund amount) is paid after 12 lease payments are made (\$29.17 × 12 months plus \$1,050 tax paid on down payment). In Example 6, total sales tax of \$2,100.12 is paid at the end of the lease (\$29.17 × 36 months plus \$1,050 tax paid on down payment).