

**The Retail Sales Tax Act**  
**Application for Refund – COMMON CARRIER**



- Refund claims must be filed with our office within **TWO YEARS** of the overlapping payment or change of use.
- Tax refunds will be paid to the registrant i.e., person, firm, or corporation in whose name or names a vehicle is properly registered, unless the registrant provides a letter authorizing an alternative payee.
- Amounts under \$10 are not refundable.

**PLEASE CHECK ( ✓ ) THE APPROPRIATE CATEGORY FOR YOUR REFUND CLAIM**

<input type="checkbox"/>	<b>1) Overlapping payments:</b> Where a vehicle registered by a person as part of a fleet is, before the end of the fleet registration year applicable to that fleet, registered by a person as part of a different fleet.
<input type="checkbox"/>	<b>2) Change of use:</b>
<input type="checkbox"/>	<b>a)</b> Where a vehicle on which the full Manitoba retail sales tax has been paid subsequently changes from sole use in Manitoba to interjurisdictional use, within 5 years of that acquisition. Tax refund is based on the actual number of months that the vehicle remains registered for interjurisdictional use in its current registration year.
<input type="checkbox"/>	<b>b)</b> Where a vehicle is registered for interjurisdictional use within 30 days after the date of purchase.
<input type="checkbox"/>	<b>c)</b> Where a vehicle changes from interjurisdictional use to sole use in Manitoba or ceases to be used for interjurisdictional use and the Manitoba retail sales tax is paid on its depreciated value at that time.
<b>SEE REVERSE FOR DOCUMENTATION REQUIRED</b>	

<b>APPLICATION IS HEREBY MADE FOR A TAX REFUND IN THE AMOUNT OF</b>	<b>\$</b>
---	-----------

<b>FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)</b>		<b>FORWARD APPLICATION TO:</b>	
BUSINESS NAME		PRORATE ACCOUNT NO.	
ATTENTION		Manitoba Finance Taxation Division 101 – 401 York Avenue Winnipeg, MB R3C 0P8	
ADDRESS		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://manitoba.ca/finance/taxation">manitoba.ca/finance/taxation</a>	
CITY TOWN	PROVINCE	POSTAL CODE	BUSINESS TEL. NO.
<b><u>Certification:</u></b> I certify that the statements on this form are true and correct			
Name	Position		
Telephone Number	Fax Number		
Signature of Applicant	Date		
		<b><i>For Office Use Only</i></b>	
		Claim No.	
		Checked	
		Audited	

## Documentation Required for:

- 1) Overlapping Refund:
  - i) The complete copy of both *interjurisdictional registration documents*\* as proof of an additional PVT payment on the same vehicle, owned by the same owner for a portion of the same registration period.
  - ii) A copy of the vehicle's cab card.
  - iii) The complete copy of the registration document showing the vehicle being deleted from interjurisdictional travel with the first carrier.
- 2) Change of use:
  - a) From sole use in Manitoba to Interjurisdictional use.
    - i) A copy of the *interjurisdictional registration documents*\* on the vehicle. A copy of the following year's registration renewal or the current year's deletion documents where applicable.
    - ii) A copy of the vehicle's cab card.
    - iii) Documentation showing that the full Manitoba retail sales tax has been paid, i.e., original bill of sale issued by the dealer or if purchased privately, original bill of sale and the Motor Vehicle or Off-Road Vehicle Purchasers' Return (form R.T.12) issued by a Manitoba Public Insurance Agent.
  - b) Where a vehicle is registered for interjurisdictional use within 30 days after the date of purchase.
    - i) A copy of the *interjurisdictional registration documents*\* on the vehicle.
    - ii) A copy of the vehicle's cab card.
    - iii) Documentation showing that the full Manitoba retail sales tax has been paid, i.e., original bill of sale issued by the dealer or if purchased privately, original bill of sale and the Motor Vehicle or Off-Road Vehicle Purchasers' Return (form R.T.12) issued by a Manitoba Public Insurance Agent.
  - c) From interjurisdictional use to sole use in Manitoba.
    - i) A copy of the *interjurisdictional registration documents*\* on the vehicle.
    - ii) A copy of the registration document showing the vehicle being deleted from interjurisdictional use.
    - iii) Documentation showing that the retail sales tax has been paid for sole use in Manitoba, i.e. a copy of the Motor Vehicle or Off-Road Vehicle Purchasers' Return (form R.T.12) issued by a Manitoba Public Insurance Agent.

\* *interjurisdictional registration documents*\* - This refers to the "invoice" issued by your base jurisdiction's prorated office charging the PVT and includes both the detail truck invoice as well as the fleet summary page. In Manitoba this is referred to as Invoice Detail and Invoice Summary, - in Saskatchewan as Apportioned Registration Statement of Account- in Alberta Fee Notice, etc.