

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	<p>Please attach a clear copy of the following:</p> <ul style="list-style-type: none"> Vehicle Registration issued by the Autopac Agent for your motor vehicle, and IF PURCHASED OR LEASED FROM DEALERSHIP <ul style="list-style-type: none"> Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable). IF PURCHASED PRIVATELY <ul style="list-style-type: none"> Bill of Sale showing the date of purchase and the purchase price of the motor vehicle. The Bill of Sale must be signed by both parties and include the make, model and serial number. Motor Vehicle or Off-Road Vehicle Purchaser's Return (RT-12) showing retail sales tax paid at time of registration (received from Autopac Agent). IF PURCHASED FROM OUTSIDE CANADA <ul style="list-style-type: none"> Canada Border Services Agency document showing the currency conversion to Canadian funds. IF CLAIMING SEVERE DAMAGE OR EXCESSIVE USE <ul style="list-style-type: none"> 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.
DATE OF PURCHASE/LEASE COMMENCEMENT DATE			
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	<p>Please attach a clear copy of the following:</p> <ul style="list-style-type: none"> Bill of Sale you provided to the purchaser showing the date of sale and the price for which you sold the motor vehicle. The Bill of Sale must be signed by both parties and include the make, model and serial number.
DATE OF SALE			
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 **plus** the following documents:

- Copy of motor vehicle registration in another jurisdiction and copy of tax receipts showing sales tax paid in another jurisdiction (if applicable), OR
- Other documentation acceptable to the Taxation Division.

FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)

LAST NAME		FIRST NAME	
STREET ADDRESS		P.O. BOX	
CITY TOWN	PROVINCE	POSTAL CODE	TELEPHONE NO.
E-MAIL		BUSINESS NUMBER (IF APPLICABLE)	

Certification: 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.

Signature	DATE
-----------	------

FORWARD APPLICATION TO:

Manitoba Finance
 Taxation Division
 Room 101- 401 York Avenue
 Winnipeg, MB R3C 0P8

Enquiries Call: (204) 945-6444
 Manitoba Toll Free: 1-800-564-9789
 Fax: (204) 948-2087
 E-mail: mbtaxrefunds@gov.mb.ca
 Web site: www.gov.mb.ca/finance/taxation

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. 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.

		Example 1	Example 2
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.

		Example 3	Example 4
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.

		Example 5	Example 6
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 x 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 × 36 months plus \$15,000 paid as a down payment).