

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.

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR RETAIL SALES TAX (RST) 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
- Other

**SEE REVERSE
FOR EXAMPLES**

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

SECTION A	MOTOR VEHICLE PURCHASED OR LEASED	Please attach a clear copy of the following:
DATE OF PURCHASE/LEASE COMMENCEMENT DATE		<ul style="list-style-type: none"> ■ Vehicle Registration issued by the Autopac Agent for your vehicle, and IF PURCHASED OR LEASED FROM DEALERSHIP ■ Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable). IF PURCHASED PRIVATELY ■ Bill of Sale showing the date of purchase and the purchase price of the vehicle. The Bill of Sale must be signed by both parties and include the vehicle 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 ■ Canada Border Services Agency document showing the currency conversion to Canadian funds. IF CLAIMING SEVERE DAMAGE OR EXCESSIVE USE ■ Motor Vehicle or Off-Road Vehicle Appraisal Report issued by an authorized appraiser, or repair invoices showing tax paid.
PURCHASED/LEASED FROM		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO.	
SERIAL NO.		
PURCHASE PRICE BEFORE ANY TAXES \$	MANITOBA RST PAID \$	
IF CLAIMING AN ADJUSTMENT OF TAX PAID ON A MOTOR VEHICLE PURCHASED WITH SEVERE DAMAGE OR EXCESSIVE USE, STATE THE APPRAISED VALUE \$		

SECTION B	MOTOR VEHICLE SOLD	Please attach a clear copy of the following:
DATE OF SALE		<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 vehicle. The Bill of Sale must be signed by both parties and include the vehicle make, model and serial number.
SOLD TO		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO. ON 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.

VEHICLE PURCHASED AND REMOVED FROM MANITOBA WITHIN 30 DAYS	FORWARD APPLICATION TO:
Please attach purchase documents as stated in Section A plus the following documents: <ul style="list-style-type: none"> ■ Copy of 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. 	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 Web site: www.gov.mb.ca/finance/taxation
FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)	
LAST NAME FIRST NAME	For Office Use Only Claim No. Checked Audited
STREET ADDRESS P.O. BOX	
CITY TOWN PROVINCE POSTAL CODE HOME TEL. NO.	
Certification: I certify that the statements on this form are true and correct	BUSINESS TEL. NO.
Signature	DATE

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. We will calculate your retail sales tax (RST) refund 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 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 (7% of purchase price)	(A) <u>\$ 700.00</u>	<u>\$ 420.00</u>
Price of Motor Vehicle Sold	\$ 4,000.00	\$10,000.00
7% of 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 7% of the selling price of the vehicle sold or 7% of the purchase price of the 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 not available at the time 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 (7% of 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 is payable when the RST 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 RST paid on the buyout of the leased vehicle does **not** affect the refund amount since the buyout is a separate transaction. For information specific to your situation, please contact our office at the phone numbers indicated above.

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

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

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