

# The Retail Sales Tax Act

## Application for Refund - SNOWMOBILE, ATV, AND DIRT BIKE

- 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 snowmobile/ATV/dirt bike. The legal and registered owner of a snowmobile/ATV/dirt bike may not necessarily be the same person.

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR REFUND CLAIM

- A snowmobile/ATV/dirt bike purchased and a snowmobile/ATV/dirt bike sold within 6 months
- A snowmobile/ATV/dirt bike leased and a snowmobile/ATV/dirt bike sold within 6 months
- A snowmobile/ATV/dirt bike purchased and removed from Manitoba within 30 days

**SEE REVERSE FOR  
EXAMPLES**

**NOTE:** A trade-in of a snowmobile/ATV/dirt bike, or transferring a snowmobile/ATV/dirt bike to an insurer as part of a settlement is **NOT** considered a sale.

SECTION A SNOWMOBILE/ATV/DIRT BIKE PURCHASED OR LEASED	
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 RETAIL SALES TAX PAID \$

**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 snowmobile/ATV/dirt bike. The Bill of Sale must be **signed** by both parties and should include the snowmobile/ATV/dirt bike 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 snowmobile/ATV/dirt bike outside Canada.

SECTION B SNOWMOBILE/ATV/DIRT BIKE SOLD	
DATE OF SALE	
SOLD TO	
ADDRESS	
MODEL YEAR	MAKE
MODEL	YOUR PLATE NO.
SERIAL NO.	
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 snowmobile/ATV/dirt bike. The Bill of Sale must be **signed** by both parties and should include the snowmobile/ATV/dirt bike 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.**

SNOWMOBILE/ATV/DIRT BIKE 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 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 snowmobile/ATV/dirt bike 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

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

**For Office Use Only**

Claim No.
Checked
Audited

## SNOWMOBILE, ATV, AND DIRT BIKE 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 Snowmobile/ATV/Dirt Bike Bought	\$6,000.00	\$4,000.00
Sales Tax Paid (7% of purchase price)	(A) <u>\$ 420.00</u>	(A) <u>\$ 280.00</u>
Price of Snowmobile/ATV/Dirt Bike Sold	\$4,000.00	\$6,000.00
7% of Selling Price	(B) <u>\$ 280.00</u>	(B) <u>\$ 420.00</u>
Sales Tax Refund Claimable by Applicant [lower of A or B]	<u>\$ 280.00</u>	<u>\$ 280.00</u>

**NOTE:** In the examples above, the sales tax refund is equal to the **lesser** of 7% of the selling price of the snowmobile/ATV/dirt bike sold or 7% of the purchase price of the snowmobile/ATV/dirt bike purchased.