

# 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.
- A motor vehicle includes a trailer

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR RETAIL SALES TAX (RST) REFUND CLAIM

- A motor vehicle purchased and a motor vehicle sold within 6 months  
 A motor vehicle 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 – 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	<i>Please attach a clear copy of the following:</i>
DATE OF PURCHASE/LEASE COMMENCEMENT DATE			<ul style="list-style-type: none"> <li>■ Vehicle Registration issued by the Autopac Agent for your motor vehicle, <b>and</b></li> <li><b>IF PURCHASED OR LEASED FROM DEALERSHIP</b></li> <li>■ Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable).</li> <li><b>IF PURCHASED PRIVATELY</b></li> <li>■ Bill of Sale showing the <b>date</b> of purchase and the purchase price of the motor vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the make, model and serial number.</li> <li>■ Motor Vehicle or Off-Road Vehicle Purchaser's Return (RT-12) showing retail sales tax paid at time of registration (received from Autopac Agent).</li> <li><b>IF PURCHASED FROM OUTSIDE CANADA</b></li> <li>■ Canada Border Services Agency document showing the currency conversion to Canadian funds.</li> <li><b>IF CLAIMING SEVERE DAMAGE OR EXCESSIVE USE</b></li> <li>■ Motor Vehicle or Off-Road Vehicle Appraisal Report issued by an authorized appraiser within 30 days of purchase, or repair invoices showing tax paid.</li> </ul>
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	<i>Please attach a clear copy of the following:</i>
DATE OF SALE			<ul style="list-style-type: none"> <li>■ Bill of Sale you provided to the purchaser showing the <b>date</b> of sale and the price for which you sold the motor vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the make, model and serial number.</li> </ul>
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				FORWARD APPLICATION TO:	
Please attach purchase documents as stated in Section A <b>plus</b> the following documents:				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: <a href="mailto:mbtaxrefunds@gov.mb.ca">mbtaxrefunds@gov.mb.ca</a> Web site: <a href="http://www.gov.mb.ca/finance/taxation">www.gov.mb.ca/finance/taxation</a>	
<ul style="list-style-type: none"> <li>■ Copy of motor vehicle registration in another jurisdiction and copy of tax receipts showing sales tax paid in another jurisdiction (if applicable), OR</li> <li>■ Other documentation acceptable to the Taxation Division.</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	
				Claim No.	
Checked		Audited			

**For Office Use Only**

## 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.

	<b>Example 1</b>	<b>Example 2</b>
Purchase Price of Motor Vehicle Bought from a Dealer	\$10,000.00	\$ 6,000.00
RST Paid (A)	<u>\$ 700.00</u>	<u>\$ 480.00</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>\$ 800.00</u>
Eligible RST Refund (lower of A or B)	<u>\$ 280.00</u>	<u>\$ 480.00</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 30 days of purchase but not presented at time of registration:

	<b>Example 3</b>	<b>Example 4</b>
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>\$ 960.00</u>	<u>\$ 960.00</u>
Subsequent Appraised Valuation	\$11,000.00	\$ 9,000.00
Revised RST Payable (B)	<u>\$ 880.00</u>	<u>\$ 800.00</u>
Eligible RST Refund (A minus B)	<u>\$ 80.00</u>	<u>\$ 160.00</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.

	<b>Example 5</b>	<b>Example 6</b>
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 ( $\$416.67 \times 12$  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 ( $416.67 \times 36$  months plus  $\$15,000$  paid as a down payment).