



INFORMATION NOTICE – RST 13-03

NEW VENDOR CALLS

THE RETAIL SALES TAX ACT

Issued: December 2007

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The Taxation Division provides an information service where a business that registers as a retail sales tax vendor can request that a Taxation Division representative visit their business and review the application of sales tax and their responsibilities as a vendor. This service helps vendors apply sales tax correctly when they commence their business. To schedule a New Vendor Call for your business, contact the office listed at the end of this information notice.

DESCRIPTION:

A New Vendor Call helps ensure that a vendor has all of the information required to help them understand their sales tax collection and payment requirements. This information service will:

- verify that you are properly registered and that your account information is correct;
- provide information on TAXcess, our online service used to file, pay and view your Manitoba business tax accounts;
- review the application of tax on sales, including documentation required for exempt sales;
- review the application of tax on purchases including taxable purchases, for your own use, from suppliers located outside Manitoba;
- confirm that sales tax is being properly reported on your sales tax returns;
- review the Taxation Division's information services, including our free tax information workshops;

QUESTIONS AND ANSWERS:

Why was my business selected for a New Vendor Call?

Most New Vendor Calls are conducted at the request of new businesses. However, the Taxation Division will select some businesses for a New Vendor Call based on their type of business.

What is the purpose of a New Vendor Call?

A New Vendor Call provides information to help businesses apply sales tax correctly on sales and purchases made by their business.

Does a New Vendor Call require an on-site visit at my place of business?

An on-site visit is the best way to ensure that you understand the proper application of sales tax and your responsibilities as a vendor. However, in some instances it may be possible to provide the necessary information by telephone, e-mail, or mail.

How long is a New Vendor Call expected to take?

A New Vendor Call normally takes less than an hour. However, a Taxation Division representative will spend as much time as required to answer any questions that you may have.

What if a New Vendor Call determines that I have made a mistake and owe sales tax?

If a mistake is noted during a New Vendor Call, a Taxation Division representative will explain the correct application of sales tax and calculate the amount owing, which must be reported and remitted on your next sales tax return. Vendors that file their returns annually may be required to report and remit the amount on a replacement vendor's return. The Taxation Division representative will provide more information in these cases.

What if a New Vendor Call determines that I have made a mistake and overpaid sales tax?

If a sales tax overpayment is noted during a New Vendor Call, a Taxation Division representative will explain the correct application of sales tax and help you get a refund.

Will a New Vendor Call include a review of my accounting records?

A limited review of your accounting records may be conducted. For example, we may review samples of sales and purchase invoices to ensure that sales tax has been properly applied. We may also review the accuracy of the tax reported on your sales tax returns.

Is a New Vendor Call the same as an audit?

A New Vendor Call is not an audit. This service provides you with information on the correct application of sales tax by your business. If an audit is conducted on your business in the future, it could include the period covered by the New Vendor Call.

What information will be provided with my New Vendor Call?

The bulletins, notices and pamphlets that apply to your business will be provided and explained, along with the procedures to file your sales tax return.

FURTHER INFORMATION

This information notice is intended to serve as a guideline and is not all-inclusive. For the specific wording of the law, please refer to The Retail Sales Tax Act and Regulations. Further information may be obtained from:

Manitoba Finance
101 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone: 204-945-5603
Manitoba Toll-Free: 1-800-782-0318
Fax: 204-945-0896
E-mail: MBTax@gov.mb.ca
Web Site: <https://www.manitoba.ca/finance/taxation/>

ONLINE SERVICES:

Our Web site [here](#) provides tax forms and publications about taxes administered by Manitoba Finance, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting Manitoba Finance.

TAXcess, our online service, taxcess.gov.mb.ca provides a simple, secure way to apply for, and to file, pay and view your Manitoba tax accounts.