

Information Notice

NOTICE RST13-06
The Retail Sales Tax Act
Issued April 2013

Bicycle Helmets, Child Seats and Trailers

The 2013 Budget announced that bicycle helmets and qualifying baby supplies would become tax exempt.

Bicycle Helmets

Effective **May 1, 2013**, helmets designed for use while riding a bicycle will be exempt from sales tax. This exemption applies to all bicycle helmets, no age restriction applies.

Please note that the effective date has been updated from the initial Budget announcement.

Bicycle Child Seats and Trailers

Effective July 1, 2013, qualifying baby supplies will be exempt from sales tax. This exemption will include bicycle child carrier seats and trailers designed for carrying young children, as well as adaptors and accessories for these seats and trailers. Information Bulletin No. 055 – *Baby Supplies* has been amended to include these items as exempt

Bicycles and other accessories, including trailer bikes (that are attached behind a bicycle so that a child can peddle along with an adult) and bicycle cargo trailers, remain taxable.

Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
101 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 948-2087
E-mail: MBTax@gov.mb.ca
Web site: www.gov.mb.ca/finance/taxation

Westman Regional Office

Manitoba Finance
Taxation Division
314, 340 - 9th Street
Brandon, Manitoba R7A 6C2
Fax (204) 726-6763

ONLINE SERVICES

Our Web site at manitoba.ca/finance/taxation provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at manitoba.ca/TAXcess provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.