

THE RETAIL SALES TAX ACT

LAWN AND GARDEN SUPPLIES

This bulletin outlines the application of Retail Sales Tax (RST) on lawn and garden supplies commonly sold for domestic use by businesses such as greenhouses, nurseries, landscapers and garden stores.

General information

- Fertilizers, insecticides, fungicides, herbicides, rodenticides, and weed control chemicals purchased for non-farming use are subject to RST. These items continue to be RST exempt when they are purchased and used principally for farming as discussed later in this bulletin.

Tax exempt supplies

THE FOLLOWING ITEMS ARE NOT TAXABLE:

- Biomass products (other than charcoal products) consisting only of wood, wheat, flax, oats, barley, sunflower, hemp or corn, when purchased for use as fuel for heating (or for cooking or producing electricity).
- Bone meal
- Books (but books that contain advertising and periodical publications are taxable)
- Compost and compost accelerator
- Fish fertilizer
- Fruit or nut bearing trees (excluding ornamental trees)
- Fruit plants, such as strawberry and raspberry plants
- Peat moss, peat pellets and peat pots
- Potting soil and potting mixture
- Top soil, loam, manure and lawn dressing, including mixtures of these products containing not more than 80 per cent sand
- Vegetable plants and seeds

Note: Revisions to the previous Bulletin (November 2014) have been identified by shading ().

**Taxable
supplies and
equipment**

THE FOLLOWING ARE EXAMPLES OF TAXABLE ITEMS:

- Agricultural lime
- Bark chips and garden rock
- Books that contain advertising
- Chemical sprayers
- Chemicals sold as pesticides
- Fertilizers
- Flower plants, seeds, and bulbs
- Fungicide sprays, powders, solutions and fumigants which are intended to kill fungus growths and spores
- Fly catchers, including sticky paper, electric zappers and others
- Garden hoses and sprinklers
- Grafting wax and paint
- Grass seed and sod
- Growth regulating compounds
- Herbicide sprays, powders, and other compounds which are intended to kill or control weeds, bushes and trees, (including soil sterilants, moss killers, brush killers, stump removers, weed bars and others)
- Horticultural charcoal
- Insecticide sprays, powders, solutions, fumigants and miticides, which are intended to kill insects, such as malathion, vapona strips, potato dust, methyl bromide, slug killer, mosquito coils and others
- Insect repellents
- Lawn and garden tools
- Lawn ornaments and fences
- Lawn mowers, grass trimmers, fertilizer spreaders, garden tractors, tillers, and other similar items, and repairs
- Magazines and other periodical publications
- Moth balls

- Mouse traps
- **Mulch**
- Ornamental fruit trees
- Patio, sidewalk and decorative blocks; coloured stones
- Plant boxes and pots
- Plant nutrients and plant food
- Pruning paint
- Repellents for rodents and other animals
- Rodenticide powders, solutions, pellets and fumigants which are intended to kill rodents, such as mouse seed, rat poison, rodent gases and others
- Rooting stimulants
- Sand, gravel **and clay**
- Terrariums and planting kits
- Tree tanglefoot
- Trees and shrubs (excluding non-ornamental fruit or nut bearing trees)
- Vermiculite and perlite

Chemical products purchased for farm-use

- Fertilizers, insecticides, fungicides, herbicides, rodenticides and weed control chemicals continue to be RST exempt when they are purchased and used principally for farming (including commercial greenhouse and nursery operations).
- To allow the exemption on the sale, vendors must obtain a “farm-use” certificate in the following form:

“I hereby certify that the goods shown on this invoice are fertilizers, insecticides, fungicides, herbicides, rodenticides, or weed control chemicals and will be used principally for farming.”

.....”
 Date Purchaser’s signature.

- The certificate must be printed, typed, written or applied by rubber stamp on the copy of the invoice or other document supporting the sale.

- For a list of other items that may be purchased RST exempt when used principally for farming, please see Bulletin No. 018 - *Farm Use Equipment and Other Items*.

FURTHER INFORMATION

This bulletin 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:

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

Westman Regional Office

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

E-mail: MBTax@gov.mb.ca

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.