

THE RETAIL SALES TAX ACT

ARTIFICIAL INSEMINATION INDUSTRY

- The items on the attached list "A", when purchased by farmers or other persons active in the artificial insemination industry for farming purposes, are exempt from *The Retail Sales Tax Act*. Persons purchasing such supplies or equipment tax exempt must supply the vendor with a "Farm-Use" Certificate.
- The Farm-Use Certificate, where applicable, is required to be obtained by the seller at the time of sale and should be in substantially the following form. It may be printed, typed, written or applied by rubber stamp on the copy of the invoice or other document supporting the sale.

"I hereby certify that the goods shown on this invoice will be used principally for farming.

.....""
Date Purchaser's signature

- List "B" - denotes items which are always taxable at the time of sale.

List "A" Conditionally Exempt Items

THE SELLER IS REQUIRED TO OBTAIN A FARM-USE CERTIFICATE TO SUPPORT THE SALE OF ANY OF THE FOLLOWING ITEMS.

- Aluminum diamond shaped semen racks
- Aluminum plain and coloured semen vial holders
- Artificial insemination carrying case
- Artificial insemination pipette carrier
- Artificial vaginas
- Bull probe
- Disposable plastic inseminating pipettes
- Disposable plastic polybulb syringes
- Disposable plastic syringe
- Ear identification tags
- Glass 2CC inseminating syringe
- Large refrigeration units maintained for storage of semen
- Latex arm sleeve with neck strap
- Latex elbow length gloves
- Latex glove with sleeve
- Latex semen collecting cones
- Nitrogen refrigeration units (thermos)
- Plastic disposable bags arm sleeve

- Plastic disposable gloves
- Plastic vagina protector
- Plastic vagina tube protector
- Red rubber sow inseminator
- Rubber junction pipette to syringe
- Semen
- Stainless steel hypo needles
- Turkey insemination gun and rubber tips
- Turkey insemination pipette
- Vagina lubricating jelly
- White latex rubber shoulder gloves

**List "B"
Taxable Items**

**THE FOLLOWING ITEMS ARE ALWAYS TAXABLE TO CONSUMERS
(INCLUDING FARMERS) AT THE TIME OF SALE.**

- Animal coat soap conditioner
- Cong boot disinfectant brush
- Instruments
- Kelter technician life size cow hindquarters model
- Khaki overalls
- Lab coats
- Liquid nitrogen containers
- Plastic bottles
- Rubber aprons
- Rubber boots
- Sleeve and boot lubricant and disinfectant
- Thermos bottles
- Vacuum refills

FURTHER INFORMATION

This bulletin is intended as a guideline and is not all-inclusive. For the specific wording of the law, please refer to The Retail Sales Tax Act and Regulation. 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.