

Information Notice

NOTICE
Retail Sales Tax Act
Issued April 2011

BIOMASS MATERIALS

The 2011 Budget announced that, effective May 1, 2011, the retail sales tax exemption for straw pellets, used for heating or cooking, is expanded to include other biomass materials.

To qualify for the exemption, biomass materials must be made 100% from wood, wheat, flax, oats, barley, sunflower, hemp or corn. The materials can be sold in the form of pellets, cubes, pucks, logs, or in loose form. Examples of exempt biomass materials include firewood, straw and wood pellets, and fire logs made solely from flax straw or other biomass materials.

Other hearth or stove products not made from 100% biomass materials, such as fireplace logs, fire starters, matches, and chimney cleaning products do not qualify for the exemption.

Retail sales tax also applies on the sale of coal, BBQ charcoal and briquettes.

Vendors are advised to adjust their point of sale systems to exempt these biomass materials effective May 1, 2011.

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.