

Information Notice

NOTICE TAMTA 20-05
The Tax Administration and Miscellaneous Taxes Act
Issued April 2020
Revised February 2022

TAX EXEMPTION FOR FIRST NATIONS INDIVIDUALS AND BANDS RE-INSTatement OF SIGNATURE REQUIREMENT

Sellers must obtain a First Nations individual's signature or authorized band representative's signature when the purchaser is a band and purchases goods on reserve or takes possession of goods on reserve. The temporary waiver of the signature requirement due to COVID-19 expires March 31, 2022.

Please see Bulletin No. TAMTA 003, First Nations Individuals, Bands and Organizations, for information on the process and documentation requirements in order to support a tax exempt sale to a First Nations purchaser.

Further information may be obtained from:

Winnipeg Office

Manitoba Finance
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
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 Manitoba Finance and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting Manitoba Finance.

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

Note: Revisions to the previous Notice (September 2020) have been identified by shading ().