

Information Notice

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

TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS TEMPORARY WAIVER OF SIGNATURE REQUIREMENT

Due to the COVID-19 pandemic, Manitoba is temporarily waiving the requirement for sellers to obtain a Status Indian's signature or authorized Band representative's signature when the purchaser is an Indian Band and purchases goods on reserve or takes possession of goods on reserve. This requirement is extended until the state of emergency as declared by the Province of Manitoba under *The Emergency Measures Act* has ceased.

The following explains the process to be followed and documentation requirements in order to support a tax exempt sale to a Status Indian or Indian Band.

- The Status Indian must present their *Certificate of Indian Status* card or *Temporary Confirmation of Registration Document* to the sales associate. If the Status Indian is purchasing goods on behalf of a Band, written authorization from the Band must also be presented.
- The sales associate must confirm that the photograph on the card or document matches the purchaser.
- If the seller has a point-of-sale (POS) system, the sales associate must print the name of the Status Indian or Band on the signature line and initial the sales receipt next to the signature line to verify that the information on the receipt (including Status Indian or Band name and Registration or Band Number) is correct and the purchaser's identity has been confirmed.
- If the seller uses a manual system to track tax exempt sales, the sales associate must complete the document (including Status Indian or Band name and Registration or Band Number) and initial the document next to the purchaser's name to verify that the purchaser's identity has been confirmed.

For additional documentation requirements for goods purchased by a Status Indian or Indian Band when the seller delivers the goods directly or by common carrier to a reserve, please refer to Notice RST 16-04, Sales Tax Exemption for Status Indians and Indian Bands.

Please note that while a signature is not required to support a tax exempt sale at this time, complete records must be retained, including all sales invoices and tax exemption forms. Please refer to RST Bulletin No. 016, Record Keeping and Retention Requirements, for further information.

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

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.

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