SALES TAX EXEMPTION FOR
STATUS INDIANS AND INDIAN BANDS

This Notice explains the sales tax exemption and 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. To document the exemption, the seller’s sales invoice must include:

- Status Indian’s name, or Band name when the purchaser is an Indian Band,
- Status Indian’s Certificate of Indian Status Registry No. or Temporary Confirmation of Registration Document registration number, or Band number when the purchaser is an Indian Band,
- Status Indian’s signature, or authorized Band representative’s signature when the purchaser is an Indian Band,
- Reserve where the goods are delivered,
- Method of delivery to the reserve,
- Purchaser’s reserve address for leased goods.

Manitoba sales tax must be applied on the sale of taxable goods to a Status Indian or Indian Band in the following situations:

- Purchaser takes possession of the goods off reserve at time of sale,
- Sales to a corporation, including a corporation owned by a Status Indian or Indian Band,
- Goods leased to a Status Indian who resides off reserve.

For further information please contact:

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