

# The Retail Sales Tax Act

## Application for Refund – OFF-ROAD VEHICLES



- Claims must be filed with our office within two years of the purchase or lease commencement date.
- An off-road vehicle is a snowmobile, all-terrain vehicle, dirt bike, mini-bike or trail-bike.

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR RETAIL SALES TAX (RST) REFUND CLAIM

- An off-road vehicle purchased/leased and an off-road vehicle sold within 6 months  
 An off-road vehicle purchased and removed from Manitoba within 30 days  
 An off-road vehicle purchased and tax paid on the current resale value – Adjustment for severe damage or excessive use  
 Other

**NOTE:** A trade-in of an off-road vehicle or transfer of an off-road vehicle to an insurer as part of a settlement is **NOT** considered a sale.

SECTION A OFF-ROAD VEHICLE PURCHASED OR LEASED		<p><b>Please attach a clear copy of the following:</b></p> <ul style="list-style-type: none"> <li>■ Vehicle Registration issued by the Autopac Agent for your off-road vehicle, <b>and</b></li> </ul> <p><b>IF PURCHASED OR LEASED FROM DEALERSHIP</b></p> <ul style="list-style-type: none"> <li>■ Purchase or Lease Agreement from Dealership (Conditional Sales Contract is not acceptable).</li> </ul> <p><b>IF PURCHASED PRIVATELY</b></p> <ul style="list-style-type: none"> <li>■ Bill of Sale showing the <b>date</b> of purchase and the purchase price of the off-road vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the off-road vehicle make, model and serial number.</li> <li>■ Motor Vehicle or Off-Road Vehicle Purchaser's Return (RT-12) showing retail sales tax paid at time of registration (received from Autopac Agent).</li> </ul> <p><b>IF PURCHASED FROM OUTSIDE CANADA</b></p> <ul style="list-style-type: none"> <li>■ Canada Border Services Agency document showing the currency conversion to Canadian funds.</li> </ul> <p><b>IF CLAIMING SEVERE DAMAGE OR EXCESSIVE USE</b></p> <ul style="list-style-type: none"> <li>■ Motor Vehicle or Off-Road Vehicle Appraisal Report issued by an authorized appraiser within 60 days of registration, or repair invoices showing tax paid prior to registration and a certificate of inspection.</li> </ul>
DATE OF PURCHASE/LEASE COMMENCEMENT DATE		
PURCHASED/LEASED FROM		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO.	
SERIAL NO.		
PURCHASE PRICE BEFORE ANY TAXES \$	MANITOBA RST PAID \$	
IF ATTACHING A MOTOR VEHICLE OR OFF-ROAD VEHICLE APPRAISAL REPORT, PLEASE STATE THE APPRAISED VALUE \$		

SECTION B OFF-ROAD VEHICLE SOLD		<p><b>Please attach a clear copy of the following:</b></p> <ul style="list-style-type: none"> <li>■ Bill of Sale you provided to the purchaser showing the <b>date</b> of sale and the price for which you sold the off-road vehicle. The Bill of Sale must be <b>signed</b> by both parties and include the off-road vehicle make, model and serial number.</li> </ul>
DATE OF SALE		
SOLD TO		
ADDRESS		
MODEL YEAR	MAKE	
MODEL	YOUR PLATE NO. ON OFF-ROAD VEHICLE SOLD	
SERIAL NO.	SELLING PRICE \$	

**APPLICATION IS HEREBY MADE FOR A REFUND OF RST PAID IN THE AMOUNT OF \$ \_\_\_\_\_**

**A \$25 ADMINISTRATION FEE WILL BE DEDUCTED FROM THE AMOUNT OF A BUY-AND-SELL OR A LEASE-AND-SELL REFUND.**

OFF-ROAD VEHICLE PURCHASED AND REMOVED FROM MANITOBA WITHIN 30 DAYS				<p><b>FORWARD APPLICATION TO:</b>                      Manitoba Finance                      Taxation Division                      Room 101- 401 York Avenue                      Winnipeg, MB R3C 0P8</p> <p>Enquiries Call: (204) 945-6444                      Manitoba Toll Free: 1-800-564-9789                      Fax: (204) 948-2087                      E-mail: <a href="mailto:mbtaxrefunds@gov.mb.ca">mbtaxrefunds@gov.mb.ca</a>                      Web site: <a href="http://www.gov.mb.ca/finance/taxation">www.gov.mb.ca/finance/taxation</a></p> <p><b>For Office Use Only</b></p> <p>Claim No _____</p> <p>Checked _____</p> <p>Audited _____</p>
Please attach purchase documents as stated in Section A <b>plus</b> the following documents: ■ Copy of off-road vehicle registration in another jurisdiction and copy of tax receipts showing sales tax paid in another jurisdiction (if applicable), OR ■ Other documentation acceptable to the Taxation Division.				
<b>FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)</b>				
LAST NAME		FIRST NAME		
STREET ADDRESS			P.O. BOX	
CITY TOWN	PROVINCE	POSTAL CODE	TELEPHONE NO.	
E-MAIL		BUSINESS NUMBER (IF APPLICABLE)		
<b>Certification:</b> I certify that the statements on this form are true and correct. Providing any false information could lead to denial of the refund claim.			DATE	
Signature				

## OFF-ROAD VEHICLE REFUND EXAMPLES

Please note that claims must be filed with our office within **two years** of the purchase or lease commencement date. Any missing information or documentation will delay your refund payment. You may be asked for additional documentation to support your refund claim. For assistance, please contact our office at (204) 945-6444 or toll free in Manitoba, 1-800-564-9789.

Examples of RST refund calculations on a **buy and sell** transaction.

	<b>Example 1</b>	<b>Example 2</b>
Purchase Price of Off-Road Vehicle Bought from a Dealer	\$10,000.00	\$ 6,000.00
RST Paid (A)	<u>\$ 700.00</u>	<u>\$ 420.00</u>
Price of Off-Road Vehicle Sold	\$ 4,000.00	\$ 7,000.00
Tax Rate on the Purchase x Selling Price (B)	<u>\$ 280.00</u>	<u>\$ 490.00</u>
Eligible RST Refund (lower of A or B)	<u>\$ 280.00</u>	<u>\$ 420.00</u>

**NOTE:** In examples 1 and 2, the RST refund is equal to the **lesser** of the tax rate on the purchase x the selling price of the off-road vehicle sold or RST paid on the off-road vehicle purchased.

Examples of RST refund calculations on an **off-road vehicle purchased with severe damage or excessive use**, where the Motor Vehicle or Off-Road Vehicle Appraisal Report is obtained within 60 days of registration.

	<b>Example 3</b>	<b>Example 4</b>
Purchase Price of an Off-Road Vehicle Bought Privately	\$6,000.00	\$6,000.00
Current Resale Value	\$7,000.00	\$7,000.00
RST Paid on Current Resale Value (A)	<u>\$ 490.00</u>	<u>\$ 490.00</u>
Subsequent Appraised Valuation	\$6,500.00	\$ 5,000.00
Revised RST Payable (B)	<u>\$ 455.00</u>	<u>\$ 420.00</u>
Eligible RST Refund (A minus B)	<u>\$ 35.00</u>	<u>\$ 70.00</u>

**NOTE:** In examples 3 and 4, RST is payable on the greater of purchase price or appraised value.

For **lease transactions**, a refund of the RST paid is payable when the down payment plus the monthly lease payments equal the selling price of the off-road vehicle sold, or at the termination or conclusion of the lease, whichever occurs first. **However, your claim must be filed with our office within two years of the lease commencement date regardless of when the refund is payable.** Please note that the RST paid on the buyout of the leased off-road vehicle does **not** affect the refund amount since the buyout is a separate transaction. For information specific to your situation, please contact our office.

Examples of RST refund calculations on a **lease** transaction.

	<b>Example 5</b>	<b>Example 6</b>
Price of Leased Off-Road Vehicle	\$10,000.00	\$10,000.00
Down Payment	\$ 5,000.00	\$ 5,000.00
Lease Term	24 months	24 months
Monthly Lease Payments (before taxes)	\$ 208.33	\$ 208.33
Price of Off-Road Vehicle Sold (sold within 6 months of lease start date)	\$ 7,000.00	\$11,000.00
Refund Payable When Down Payment and Monthly Lease Payments Equal Price of the Off-Road Vehicle Sold	After 10 Lease Payments	After 24 Lease Payments

In Example 5, a RST refund is paid after 10 lease payments are made based on the amount of RST paid on the monthly lease payments and down payment ( $\$208.33 \times 10$  months plus \$5,000 paid as a down payment). In Example 6, an RST refund is paid at the end of the lease based on the amount of RST paid on the monthly lease payments and down payment ( $\$208.33 \times 24$  months plus \$5,000 paid as a down payment).