

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 and an off-road vehicle sold within 6 months
- An off-road vehicle 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 per Appraisal Report
- Other

**SEE REVERSE
FOR EXAMPLES**

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		Please attach a clear copy of the following:
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 CLAIMING AN ADJUSTMENT OF TAX PAID ON AN OFF-ROAD VEHICLE PURCHASED WITH SEVERE DAMAGE OR EXCESSIVE USE, STATE THE APPRAISED VALUE \$		

SECTION B OFF-ROAD VEHICLE SOLD		Please attach a clear copy of the following:
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		FORWARD APPLICATION TO: Manitoba Finance Taxation Division Room 101- 401 York Avenue Winnipeg, MB R3C 0P8 Enquiries Call: (204) 945-6444 Manitoba Toll Free: 1-800-564-9789 Fax: (204) 948-2087 E-mail: mbtaxrefunds@gov.mb.ca Web site: www.gov.mb.ca/finance/taxation	
Please attach purchase documents as stated in Section A plus the following documents:			
<ul style="list-style-type: none"> ■ 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. 			
FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)			
LAST NAME	FIRST NAME		
STREET ADDRESS P.O. BOX			
CITY TOWN	PROVINCE	POSTAL CODE	HOME TEL. NO.
Certification: I certify that the statements on this form are true and correct		BUSINESS TEL. NO.	
Signature		DATE	

For Office Use Only

Claim No.
Checked
Audited

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. We will calculate your retail sales tax (RST) refund based on the information you provide. 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.

	Example 1	Example 2
Purchase Price of Off-Road Vehicle Bought from a Dealer	\$10,000.00	\$ 6,000.00
RST Paid (A)	<u>\$ 700.00</u>	<u>\$ 480.00</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>\$ 560.00</u>
Eligible RST Refund (lower of A or B)	<u>\$ 280.00</u>	<u>\$ 480.00</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 30 days of purchase but not presented at the time of registration:

	Example 3	Example 4
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>\$ 560.00</u>	<u>\$ 560.00</u>
Subsequent Appraised Valuation	\$6,500.00	\$ 5,000.00
Revised RST Payable (B)	<u>\$ 520.00</u>	<u>\$ 480.00</u>
Eligible RST Refund (A minus B)	<u>\$ 40.00</u>	<u>\$ 80.00</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.

	Example 5	Example 6
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).