

**APPLICATION
FOR EXEMPT RETAIL SALES TAX STATUS - DIPLOMAT
SECTION 5(6) OF THE RETAIL SALES TAX ACT**

I HEREBY MAKE APPLICATION FOR REGISTRATION UNDER THE RETAIL SALES TAX ACT AND AGREE TO ACCEPT THE RESPONSIBILITIES AS SET OUT IN THE ACT.

1. APPLICANT'S NAME _____
(please print or type)

TITLE _____
(indicate whether Consul General, Trade Commissioner, Consul, Vice-Consul)

BUSINESS ADDRESS _____
BUSINESS PHONE _____

2. WHAT COUNTRY DO YOU REPRESENT? _____

3. ARE YOU A CITIZEN OF THE COUNTRY YOU REPRESENT? YES NO

4. BESIDES YOUR OFFICIAL CAPACITY AS REPRESENTATIVE OF THE COUNTRY INDICATED IN ITEM 2., ARE YOU INVOLVED IN ANY OTHER BUSINESS OR PROFESSION IN MANITOBA? YES NO

IF ANSWER IS "YES", PLEASE EXPLAIN _____

5. WHAT IS THE EXPIRY DATE OF YOUR APPOINTMENT TO THIS POST? _____

6. PLEASE INDICATE (IF APPLICABLE) WHETHER YOU WISH TO HAVE A DUPLICATE CERTIFICATE ISSUED FOR YOUR SPOUSE: YES NO

IF RESPONSE IS "YES", PLEASE STATE FULL NAME OF SPOUSE _____

DATE

SIGNATURE OF APPLICANT

OFFICIAL SEAL

SIGNATURE OF SENIOR REPRESENTATIVE
(if other than applicant)

NOTE: THIS APPLICATION SHOULD BE SENT, AND ALL RELATED ENQUIRIES SHOULD BE REFERRED TO THE TAXATION DIVISION - MANAGEMENT & RESEARCH BRANCH, 415 - 401 YORK AVENUE, WINNIPEG, MANITOBA R3C 0P8, TELEPHONE (204) 945-5603, FAX (204) 945-0896.



INFORMATION SHEET
EXEMPT RETAIL SALES TAX STATUS - DIPLOMAT

1. The provincial sales tax exemption for officials of the Foreign Diplomatic Corps, and the use of a Retail Sales Tax (RST) number to obtain the exemption, are described in Section 5(6) of The Manitoba Retail Sales Tax Act, as follows.

RST number for diplomat

5(6) The director may issue an RST number to an official of the Foreign Diplomatic Corps, a Consular Office or a Trade Commission who

- (a) is at the established level of diplomatic privilege of Consul General, Trade Commissioner, Consul or Vice-Consul;
- (b) is a citizen of the country he or she represents; and
- (c) is not engaged in any other business or profession in Manitoba.

The official may present the RST number to a vendor to purchase property or services without paying tax under this Act, in which event the vendor must note the RST number on the sale invoice or other appropriate record.

2. The tax exemption covers:
 - a) goods and services bought for the official use of the Foreign Diplomatic office.
 - b) private purchases of the person to whom the RST number has been issued.
3. The RST number, in the form of picture ID cards, will be issued to all qualifying persons who have completed the application form. The RST number must be shown to the seller in order to obtain the tax exemption at the time of sale. The RST number must be stated on the sales invoice.

The RST number applies only to the provincial sales tax. **The RST number cannot be used to obtain a tax exemption under The Tobacco Tax Act, or to obtain a tax exemption on the purchase of gasoline and other fuels, or electricity.**

4. The RST number will ordinarily remain valid until its expiry date. However, upon the discontinuance of the official appointment of the person to whom the RST number has been issued, the RST number becomes invalid and should be returned for cancellation to the address below.

Applications for an RST number are to be forwarded to this address as well.

5. Many retail businesses, such as department stores, grocery stores, restaurants, service stations, etc. have no facility for handling RST numbers as they do not ordinarily sell to exempt purchasers. The tax that is payable by the RST number holder on those purchases may be recovered by refund application to the Taxation Division.

Further information may be obtained from:

Manitoba Finance - Taxation Division
Management & Research Branch
415 - 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 945-0896
E-mail: MBTax@gov.mb.ca
Web site: www.gov.mb.ca/finance/taxation