

The Retail Sales Tax Act Application for a Prorated Vehicle Tax Refund

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|--------------------------|-------------|---------------|
| Applicant (Carrier Name) | | IRP Account # |
| Address: | | |
| City | Postal Code | Phone Number |

- **AMOUNTS UNDER \$10 NOT REFUNDABLE**
- **PLEASE CHECK (✓) THE APPROPRIATE CATEGORY FOR YOUR REFUND CLAIM**

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|---|---|
| <input type="checkbox"/> | 1) Transitional: In respect of a vehicle acquired before March 2001 on which the Manitoba retail sales tax has been paid, provided it is registered for interjurisdictional commercial purposes before March, 2003. |
| <input type="checkbox"/> | 2) Overlapping payments: Where a vehicle registered by a person as part of a fleet is, before the end of the fleet registration year applicable to that fleet, registered by a person as part of a different fleet. |
| | 3) Change of use: |
| <input type="checkbox"/> | a) Where a vehicle acquired after February 2001 on which the full 7% Manitoba retail sales tax has been paid subsequently changes from sole use in Manitoba to interjurisdictional use, within 5 years of that acquisition. PVT refund is based on the actual number of months that the vehicle remains registered for interjurisdictional use in its current registration year. |
| | OR, |
| <input type="checkbox"/> | b) Where a vehicle changes from interjurisdictional use to sole use in Manitoba or ceases to be used for interjurisdictional use and the Manitoba retail sales tax at 7% of its depreciated value at that time is paid. |
| See reverse for documentation required | |

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| Application is hereby made for a refund of Prorate Vehicle Tax (PVT) paid in the amount of | \$ |
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|--|------------------|-------------|
| Applicant Declaration: | | |
| I hereby apply for a refund of Prorate Vehicle Tax paid on the vehicle identified on the attached registration documents. I certify that the statements on this form are true and correct and that I have not previously claimed a tax refund on this vehicle. | | |
| Print Name | Signature | Date |

Forward Application To:

Manitoba Finance
Taxation Administration Branch
101 Norquay Building
401 York Avenue
Winnipeg, Manitoba R3C 0P8

Enquiries Call: (204) 945-2337
Manitoba Toll Free: 1-800-782-0318
Web Site:
www.gov.mb.ca/finance/taxation

| <u>For Office Use Only</u> | |
|----------------------------|-------|
| Claim No. | _____ |
| Checked | _____ |
| Audited | _____ |

Documentation Required for:

- 1) Transitional refund
 - i) The complete copy of the base jurisdiction's *interjurisdictional registration documents** on each vehicle.
 - ii) A copy of each vehicle's cab card.
 - iii) Verification that Manitoba's retail sales tax has been paid on the vehicle, i.e., the original bill of sale, a copy of Manitoba's form RT12 or RT14, prior period CAVR or IRP registration documents listing the vehicle as being prorated into Manitoba, ISTA registration number and tax distribution form relating to the month of self-assessment, or "Certificate of Broker Driver Payment".

- 2) Overlapping Refund:
 - i) The complete copy of both *interjurisdictional registration documents* as proof of an additional PVT payment on the same vehicle, owned by the same owner for a portion of the same registration period.
 - ii) A copy of the vehicle's cab card.
 - iii) The complete copy of the registration document showing the vehicle being deleted from interjurisdictional travel with the first carrier.

- 3) Change of use:
 - a) From sole use in Manitoba to Interjurisdictional use on a vehicle acquired after February 28, 2001.
 - i) A copy of the *interjurisdictional registration documents* on the vehicle showing the PVT being charged, including the detail and the summary invoices. A copy of the following year's registration renewal or the current year's deletion documents where applicable.
 - ii) A copy of the vehicle's cab card.
 - iii) Documentation showing that the full 7% retail sales tax had been paid, i.e., original bill of sale, form R.T.14 issued by the dealer or form R.T.12 issued by the Insurance Agent or self-assessment documents.

 - b) From interjurisdictional use to sole use in Manitoba.
 - i) A copy of the *interjurisdictional registration documents* on the vehicle.
 - ii) A copy of the registration document showing the vehicle being deleted from interjurisdictional use.
 - iii) Documentation showing that the retail sales tax has been paid for sole use in Manitoba, i.e. a copy of R.T.12 form (issued by a Manitoba Insurance Agent showing sales tax paid at time of registration) , etc.,

* *interjurisdictional registration documents** - This refers to the "invoice" issued by your base jurisdiction's prorated office charging the PVT and includes both the detail truck invoice as well as the fleet summary page. In Manitoba this is referred to as Invoice Detail and Invoice Summary, - in Saskatchewan as Apportioned Registration Statement of Account- in Alberta Fee Notice, etc.

Refunds of the Prorate Vehicle Tax will be paid to the registrant i.e., person, firm, or corporation in whose name or names a vehicle is properly registered for interjurisdictional travel, unless the registrant provides a letter authorizing an alternative payee. A sample of such authorization is shown below.

Please Note: This authorization is only required if the registrant wants his or her cheque redirected:

To: **Manitoba Finance, Taxation Division:**

I, _____, of _____
Authorized Official (print name) Carrier Name

request that any prorated vehicle tax otherwise refundable to us as a result of the change in the registration

for a _____, _____
Truck Description Serial Number

be made payable to:

| | | |
|-----------|----------|-------------|
| Name | | |
| Address | | |
| City/Town | Province | Postal Code |

Signed _____ Date _____
Authorized Official Company Title