

NOTICE TO PERSONS SELLING A BUSINESS LOCATED IN MANITOBA

Persons who dispose of their business through a sale in bulk are reminded that they are required, by virtue of section 45 of The Tax Administration and Miscellaneous Taxes Act, to first obtain a certificate in duplicate issue by the Minister of Finance, in respect of the sale of the business. A copy of the certificate so issued must be delivered to the purchaser, by the persons disposing of the business.

Please complete the “Application for Certificate”, and “Information Re: Sale of Business” forms attached to this notice, and return the completed originals to this office with payment of \$50 for processing this certificate.

If you are currently registered under The Retail Sales Tax Act, your Retail Sales Tax (RST) Number should be returned to this office for cancellation along with a final return and remittance to the closing date of sale, no later than 15 days thereafter, for the period unreported.

Your cooperation in attending to the above matters will be sincerely appreciated. Further information will be provided by this office upon request.

Application for Certificate For Retail Sales Tax In Respect of a Sale in Bulk

IN RESPECT OF THE SALE OF:	
Name of Business Sold	
Operating as	
Address	Postal Code
Retail Sales Tax (RST) Number, if any	

TO:	
Name of Purchaser	
Address	Postal Code
Closing Date of Sale	

I / WE HEREBY MAKE APPLICATION FOR A CERTIFICATE UNDER SECTION 45 OF THE TAX ADMINISTRATION AND MISCELLANEOUS TAXES ACT WITH BOTH COPIES OF THE CERTIFICATE TO BE FORWARDED TO:	
Name	
Address	Postal Code

In consideration of your issuing such a certificate, I / we undertake to remit to you, on or before the due date thereof, all amounts payable under The Tax Administration and Miscellaneous Taxes Act in respect to the conduct of the business sold.

The books and records of the business sold will be available for audit at:

Location	
	Phone #
Name of Person in Custody of Records	

Date

Signature of Seller (or legally authorized officer)

NOTE: PLEASE FORWARD COMPLETED ORIGINAL TO:

Department of Finance
Taxation Division
Room 101, Norquay Building
401 York Avenue
Winnipeg, MB R3C 0P8

