

Taxation Division
Room 101 Norquay Building, 401 York Avenue, Winnipeg, Manitoba Canada R3C 0P8
T 204 945-6444 F 204 945-4480 MB Toll Free 1 800 564-9789
www.gov.mb.ca/finance/taxation • E-mail: MBTax@gov.mb.ca

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		-	
то:			
Name of Purchaser			
Address			Postal Code
Closing Date of Sale			
I / WE HEREBY MAKE APPLICATION F ADMINISTRATION AND MISCELLANEOUS 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 legal	lly authorized	l officer\

NOTE: PLEASE FORWARD COMPLETED ORIGINAL TO:

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



Information Re: Sale of Business

BUSINESS SOLD:			
Name			
Operating as			
Address	Postal Code		
Retail Sales Tax (RST) Number	1 0000		
INCIAII Gales Tax (INGT) INUITIDE			
PURCHASER:			
Name			
Address	Postal Code		
Retail Sales Tax (RST) Number	7 0000		
INCIAII Gales Tax (INGT) Number			
CLOSING DATE OF SALE:			
SELLING PRICE: (In accordance with agreement for sale)			
Land	\$		
Buildings			
Furniture And Fixtures			
Machinery And Equipment			
Automobiles And Trucks			
Goodwill			
Inventory (Goods For Sale)			
Other (Specify)			
ТОТ	TAL \$		
The above statements are hereby certified to be true the undersigned.	and correct to the best knowledge and belief of		
Date Signature of	Signature of Seller (or legally authorized officer)		

NOTE: PLEASE FORWARD COMPLETED ORIGINAL WITH PAYMENT OF \$50 FOR PROCESSING TO:

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

