

# The Retail Sales Tax Act

## Application for Refund - AIRCRAFT

- Claims must be filed with our office within **TWO YEARS** of the purchase or lease commencement date shown in Section A.
- Amounts under \$10 not refundable.
- RST refunds are based on and payable to the **LEGAL** owner of the aircraft. The legal and registered owner of an aircraft may not necessarily be the same person.

PLEASE CHECK (✓) APPROPRIATE CATEGORY FOR YOUR REFUND CLAIM

- An aircraft purchased and an aircraft sold within 6 months
- An aircraft leased and an aircraft sold within 6 months
- An aircraft purchased and removed from Manitoba within 30 days

**SEE REVERSE FOR  
EXAMPLES**

**NOTE:** A trade-in of an aircraft, or transferring an aircraft to an insurer as part of a settlement is **NOT** considered a sale.

SECTION A		AIRCRAFT PURCHASED OR LEASED	
DATE OF PURCHASE/LEASE COMMENCEMENT DATE			
PURCHASED/LEASED FROM			
ADDRESS			
YEAR OF AIRCRAFT	MAKE OF AIRCRAFT		
MODEL OF AIRCRAFT	AIRCRAFT REGISTRATION		
SERIAL NO. OF AIRCRAFT			
PURCHASE PRICE BEFORE ANY TAXES \$		MANITOBA RETAIL SALES TAX PAID \$	

**Please attach the following:**

**IF PURCHASED OR LEASED FROM DEALERSHIP**

- Purchase Agreement from aircraft dealership (Conditional Sales Contract is not acceptable)

**IF PURCHASED PRIVATELY**

- Bill of Sale received from the seller showing the **date** of purchase and the purchase price of the aircraft. The Bill of Sale must be **signed** by both parties and should include the aircraft registration, make, model and serial number.

**ALSO**

- Copy of Casual Goods Accounting Document from Canada Customs if you purchased your aircraft outside Canada.

SECTION B		AIRCRAFT SOLD	
DATE OF SALE			
SOLD TO			
ADDRESS			
YEAR OF AIRCRAFT	MAKE OF AIRCRAFT		
MODEL OF AIRCRAFT	AIRCRAFT REGISTRATION		
SERIAL NO. OF AIRCRAFT			
SELLING PRICE \$			

**Please attach the following:**

- Copy of the Bill of Sale you provided to the purchaser showing the **date** of sale and the price for which you sold the aircraft. The Bill of Sale must be **signed** by both parties and should include the aircraft registration, make, model and serial number.
- Copy of your letter notifying Transport Canada of the change in ownership and requesting the cancellation of your Certificate of Registration for the aircraft sold.

**APPLICATION IS HEREBY MADE FOR A REFUND OF TAX PAID IN THE AMOUNT OF \$ \_\_\_\_\_** GST NOT INCLUDED  
**A \$25 PROCESSING FEE WILL BE DEDUCTED FROM THE AMOUNT OF A BUY-AND-SELL OR A LEASE-AND-SELL REFUND.**

AIRCRAFT PURCHASED AND REMOVED FROM MANITOBA WITHIN 30 DAYS			
Please attach purchase documents as stated in Section A plus the following documents:			
<ul style="list-style-type: none"> <li>■ Copy of airport permits in another jurisdiction.</li> <li>■ Copy of tax receipts showing tax was paid in another jurisdiction, if applicable, OR</li> <li>■ Copy of Certificate of Registration indicating the aircraft was removed for permanent use outside Manitoba.</li> </ul>			
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.
<b>Certification:</b> I certify that the statements on this form are true and correct			BUSINESS TEL. NO.
Signature			DATE

**FORWARD APPLICATION TO:**  
 Manitoba Finance  
 Taxation Division  
 Room 101 Norquay Building  
 401 York Avenue  
 Winnipeg, MB R3C 0P8

Enquiries Call: (204) 945-6444  
 Manitoba Toll Free: 1-800-564-9789  
 Web site: www.gov.mb.ca/finance/taxation

For Office Use Only	
Claim No.	
Checked	
Audited	

## AIRCRAFT REFUND EXAMPLES

Please note that claims must be filed with our office within **two years** of the purchase or lease commencement date shown in Section A. Any missing information or documentation will delay your refund payment. We will calculate your refund of sales tax 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 sales tax refund calculations on a **buy and sell** transaction.

	<b>Example 1</b>	<b>Example 2</b>
Price of Aircraft Bought	\$40,000.00	\$20,000.00
Sales Tax Paid (7% of purchase price)	(A) <u>\$ 2,800.00</u>	(A) <u>\$ 1,400.00</u>
Price of Aircraft Sold	\$10,000.00	\$30,000.00
7% of Selling Price	(B) <u>\$ 700.00</u>	(B) <u>\$ 2,100.00</u>
Sales Tax Refund Claimable by Applicant [lower of A or B]	<u>\$ 700.00</u>	<u>\$ 1,400.00</u>

**NOTE:** In the examples above, the sales tax refund is equal to the **lesser** of 7% of the selling price of the aircraft sold or 7% of the purchase price of the aircraft purchased.