

## **THE RETAIL SALES TAX ACT**

### **PET STORES, KENNEL OPERATORS & PET SERVICE PROVIDERS**

This bulletin provides information to help pet stores, kennel operators and pet-service providers apply the Retail Sales Tax (RST) on their sales of pet animals and pet services and supplies.

#### **General information**

- Retail sales of animals (except as listed below) and related services are subject to RST.
- Businesses whose operations include taxable sales of domestic pets, pet supplies and/or related services listed below must register with the Taxation Division and collect the 7 per cent RST on the total selling price.

#### **Taxable sales**

THE SALE OF THE FOLLOWING IS SUBJECT TO TAX:

- All animals, including domestic pets, guard dogs, horses and other working animals, **but not**:
  - farm animals raised to produce food for human consumption
  - dogs that are trained specifically to assist physically disabled persons
  - horses purchased for farm use (including race horses)
- Pet food (including dietary or prescription food)
- Vitamins and dietary supplements
- Drugs and medicaments for pets
- Grooming services for pets such as washing, cutting, clipping, trimming, etc.
- Collars, leashes, cages and other pet supplies

#### **Exempt sales**

THE SALE OF THE FOLLOWING IS NOT TAXABLE:

- Boarding or training of pets
- Breeding services that do not include the sale of an animal
- Veterinary and other services to treat pets for disease or illness
- Animal burial, cremation and disposal services

Note: Revisions to contents of previous Bulletin (May 2001) have been identified by shading ( ).

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- Private sales of pets between individuals, i.e., where the sale is a non-commercial transaction and the seller's total sales in a year are nominal (e.g., less than \$1,000 per year)
- Animal shelter and adoption agencies**
- The fee that charitable or non-profit organizations charge when placing an animal in a new home is generally a recovery of costs for providing interim shelter, care, veterinary and adoption services to the unwanted animals. This type of transaction is not regarded to be a sale and is exempt from RST.
- Purchases by pet stores, kennels, etc.**
- Businesses such as pet stores, kennel operators and service providers may purchase the following items tax exempt by quoting their RST number to the supplier:
    - Animals and other supplies that are for resale
    - Pet food, drugs and medicaments and grooming services that are used for caring of the animals before sale
    - Supplies such as shampoo that are used directly in providing **taxable** grooming services
  - Businesses that provide exempt services listed above must pay the RST on their purchases of pet food, drugs and medicaments and any other supplies used to provide these services. If the tax was not paid on these items when purchasing them, businesses must self-assess the tax and remit it to the Taxation Division.
  - Kennel operators, pet stores and service providers must pay RST on their purchases of equipment, tools, furniture and fixtures, office equipment and other items used by them in the operation of their business.

## FURTHER INFORMATION

This bulletin is intended to serve as a guideline and is not all-inclusive. For the specific wording of the law, please refer to the Act and Regulation stated below. Further information may be obtained from:

### Winnipeg Office

Manitoba Finance  
Taxation Division  
101 - 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](mailto:MBTax@gov.mb.ca)  
Web Site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

### Westman Regional Office

Manitoba Finance  
Taxation Division  
349, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Telephone (204) 726-6153  
Manitoba Toll Free 1-800-275-9290  
Fax (204) 726-6763

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### Principal References In Legislation:

*The Retail Sales Tax Act of Manitoba (C.C.S.M. c. R130) and Manitoba Regulation (75/88R).*