

## **THE RETAIL SALES TAX ACT**

### **ARTIFICIAL INSEMINATION INDUSTRY**

- The items on the attached list "A", when purchased by farmers or other persons active in the artificial insemination industry for farming purposes, are exempt from The Retail Sales Tax Act. Persons purchasing such supplies or equipment tax exempt must supply the vendor with a "Farm-Use" Certificate.
- The Farm-Use Certificate, where applicable, is required to be obtained by the seller at the time of sale and should be in substantially the following form. It may be printed, typed, written or applied by rubber stamp on the copy of the invoice or other document supporting the sale.

"I hereby certify that the goods shown on this invoice will be used principally for farming.

....."  
Date Purchaser's signature

- List "B" - denotes items which are always taxable at the time of sale.

#### **List "A" Conditionally Exempt Items**

THE SELLER IS REQUIRED TO OBTAIN A FARM-USE CERTIFICATE TO SUPPORT THE SALE OF ANY OF THE FOLLOWING ITEMS.

- Aluminum diamond shaped semen racks
- Aluminum plain and coloured semen vial holders
- Artificial insemination carrying case
- Artificial insemination pipette carrier
- Artificial vaginas
- Bull probe
- Disposable plastic inseminating pipettes
- Disposable plastic polybulb syringes
- Disposable plastic syringe
- Ear identification tags
- Glass 2CC inseminating syringe
- Large refrigeration units maintained for storage of semen
- Latex arm sleeve with neck strap
- Latex elbow length gloves
- Latex glove with sleeve
- Latex semen collecting cones
- Nitrogen refrigeration units (thermos)
- Plastic disposable bags arm sleeve
- Plastic disposable gloves

- Plastic vagina protector
- Plastic vagina tube protector
- Red rubber sow inseminator
- Rubber junction pipette to syringe
- Semen
- Stainless steel hypo needles
- Turkey insemination gun and rubber tips
- Turkey insemination pipette
- Vagina lubricating jelly
- White latex rubber shoulder gloves

**List "B"** THE FOLLOWING ITEMS ARE ALWAYS TAXABLE TO CONSUMERS  
**Taxable Items** (INCLUDING FARMERS) AT THE TIME OF SALE.

- Animal coat soap conditioner
- Cong boot disinfectant brush
- Instruments
- Kelter technician life size cow hindquarters model
- Khaki overalls
- Lab coats
- Liquid nitrogen containers
- Plastic bottles
- Rubber aprons
- Rubber boots
- Sleeve and boot lubricant and disinfectant
- Thermos bottles
- Vacuum refills

## **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 Retail Sales Tax Act and Regulation. 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) 948-2087  
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  
311, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Telephone (204) 726-6153  
Fax (204) 726-6763