

**THE RETAIL SALES TAX ACT**

**DRUGS AND MEDICINES FOR FARM USE**

Drugs and medicines for **livestock used directly in farming production** are exempted from the retail sales tax.

To allow the tax exemption, the seller must obtain the following signed statement from the purchaser:

"I hereby certify that the drugs and medicines shown on this invoice are for livestock used directly in farming production

....."   
Date Purchaser's signature

The statement may be printed, typed, written or stamped on the sale invoice, and must be kept by the seller for tax audit purposes.

Veterinarians, like other sellers, are required to obtain a signed statement when supplying drugs and medicines that qualify for the tax exemption.

For purposes of the exemption, "livestock" means cattle, swine, sheep, goats, horses, mules, ponies, donkeys, poultry, fish that are raised or kept commercially for sale as food, bees, and animals whose hides or furs are sold commercially or that are raised or kept commercially for sale as food.

**Drugs and medicines for animals that are not used directly in farming production are taxable.** The tax is applicable to drugs and medicines for pets, horses at racetracks or riding stables, animals kept at zoos and similar places or used in research, etc.

**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