

NOTICE TO SALES TAX VENDORS

2004 MANITOBA BUDGET

The following changes affecting the filing of retail sales tax returns were announced in the 2004 Budget:

Commission Structure Change

Effective with the June sales tax returns, vendors who report more than \$3,000 in tax collectable on sales will no longer receive a commission.

Vendors who report \$3,000 or less in tax collectable on sales will continue to be eligible to receive a commission. Tax returns must be filed on time with payment to receive a commission.

The commission structure is as follows:

TAX COLLECTABLE ON SALES	COMMISSION FORMULA	ELIGIBLE COMMISSION
\$3 or less	The reported sales tax	Up to \$3
\$3.01 - \$20	Commission is \$3	\$3
\$20.01 - \$3,000	15% of the first \$200 collected plus 1% of the remainder	Up to \$58
Greater than \$3,000	Nil	Nil

Late filing penalty

The late filing penalty will increase from 5% to 10% on late remittances received after June 30, 2004.

For further information, please contact Manitoba Finance – Taxation Division:

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