

Information Notice

NOTICE RST 16-04
Retail Sales Tax Act
August 2016

SALES TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS

This Notice explains the sales tax exemption and documentation requirements for goods purchased by a Status Indian or Indian Band, when the seller delivers the goods directly or by common carrier to a reserve. To document the exemption, the seller's sales invoice must include:

- Status Indian's name, or Band name when the purchaser is an Indian Band,
- Status Indian's *Certificate of Indian Status* Registry No. or *Temporary Confirmation of Registration Document* registration number, or Band number when the purchaser is an Indian Band,
- Status Indian's signature, or authorized Band representative's signature when the purchaser is an Indian Band,
- Reserve where the goods are delivered,
- Method of delivery to the reserve,
- Purchaser's reserve address for leased goods.

Note: This tax exemption is not affected by the April 2016 Supreme Court decision regarding Metis and non-status Indians. These individuals are not eligible for the tax exemption for Status Indians provided by Section 87 of *The Indian Act (Canada)*.

Manitoba sales tax must be applied on the sale of taxable goods to a Status Indian or Indian Band in the following situations:

- Purchaser takes possession of the goods off reserve at time of sale,
- Sales to a corporation, including a corporation owned by a Status Indian or Indian Band,
- Goods leased to a Status Indian who resides off reserve.

For further information please contact:

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