

THE RETAIL SALES TAX ACT

FLORISTS

The total charge for flowers and ornamental plants, including floral arrangements, cards, bowls and other tangible personal property sold by florists is generally subject to tax under The Retail Sales Tax Act.

On floral orders placed by telecommunications, the tax is applicable as follows:

- A) On all orders taken by a Manitoba florist and transmitted to a second florist in Manitoba for delivery in the province, the florist taking the order will collect the retail sales tax on the total price that is charged. The florist receiving the order may assume that the tax has been collected and will not be required to collect any tax.
- B) When a Manitoba florist receives an order and gives instructions to a second florist located outside Manitoba for delivery of the flowers to a point outside the province, the Manitoba florist is required to collect the retail sales tax only on the charge for telecommunications (telex, telephone, etc.).
- C) No tax is payable in respect of floral orders placed from outside Manitoba by telecommunications or mail, where the orders are delivered to a resident of this province.

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 *Regulations*. 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

Westman Regional Office

Manitoba Finance
Taxation Division
314, 340 - 9th Street
Brandon, Manitoba R7A 6C2
Fax (204) 726-6763

E-mail: MBTax@gov.mb.ca

ONLINE SERVICES

Our Web site at manitoba.ca/finance/taxation provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at manitoba.ca/TAXcess provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.