

# Information Notice

**NOTICE**  
**Retail Sales Tax Act**  
**Issued April 2011**

## **BIOMASS MATERIALS**

The 2011 Budget announced that, effective May 1, 2011, the retail sales tax exemption for straw pellets, used for heating or cooking, is expanded to include other biomass materials.

To qualify for the exemption, biomass materials must be made 100% from wood, wheat, flax, oats, barley, sunflower, hemp or corn. The materials can be sold in the form of pellets, cubes, pucks, logs, or in loose form. Examples of exempt biomass materials include firewood, straw and wood pellets, and fire logs made solely from flax straw or other biomass materials.

Other hearth or stove products not made from 100% biomass materials, such as fireplace logs, fire starters, matches, and chimney cleaning products do not qualify for the exemption.

Retail sales tax also applies on the sale of coal, BBQ charcoal and briquettes.

Vendors are advised to adjust their point of sale systems to exempt these biomass materials effective May 1, 2011.

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 – 9<sup>th</sup> Street  
Brandon Manitoba R7A 6C2  
Fax (204) 726-6763

E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)

### **ONLINE SERVICES**

Our Web site at [manitoba.ca/finance/taxation](http://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](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.