

Information Notice

NOTICE
The Tax Administration
and Miscellaneous Taxes Act
Issued January 2008

TAX ON ELECTRICITY, NATURAL GAS, AND COAL **NOTICE TO DEALERS AND PURCHASERS**

DUE DATE REMINDER

Tax returns must be filed with payment of the tax reported on or before the 20th day of the month following the reporting period. **Effective February 1, 2008**, when the due date falls on a weekend or public holiday, the due date is the next business day. Returns and payments received after the due date are subject to a penalty of 10% of the amount of tax payable.

PRODUCTS SUBJECT TO RETAIL SALES TAX (RST) AS OF APRIL 1, 2008

The 7% tax on electricity, natural gas, and coal is currently applied under Part I.1 of *The Tax Administration and Miscellaneous Taxes Act*. Effective April 1, 2008 the 7% tax on these products will be applied under *The Retail Sales Tax Act*.

Consequently, businesses that collect tax on sales of these products, or purchase these products for their own consumption from a seller that does not collect the tax, will be required to report and remit the tax monthly on a retail sales tax return. The due date for retail sales tax returns is the same as noted above.

Businesses that do not have an RST number must register for one prior to March 10, 2008 and can apply at Manitoba.ca/TAXcess. Application forms are also available on our Web Site or by contacting the Taxation Division Offices listed below.

PAY MANITOBA TAXES ONLINE

Manitoba's online service – TAXcess (link above) - provides a simple and secure way to file and pay retail sales tax returns and monthly payroll tax returns.

TAXcess also allows businesses to:

- Register for retail sales tax and payroll tax.
- Apply for motive fuel tax, gasoline tax and tobacco tax licences.
- Make payments on account for gasoline tax, motive fuel tax, IFTA (International Fuel Tax Agreement), and corporation capital tax.
- View the current status of their tax accounts (except tobacco tax accounts) and up to two years of account transactions.
- Update address and contact information directly online.

For inquiries about Manitoba taxes, contact Manitoba Finance - Taxation Division at:

Winnipeg Office

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
Web site: www.gov.mb.ca/finance/taxation

Westman Regional Office

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