

**NOTICE TO PERSONS SELLING A BUSINESS LOCATED IN MANITOBA**

Persons who sell their business assets are required to obtain a clearance certificate in respect of the bulk sale. A copy of the certificate must be provided to the purchaser by the seller.

Please complete the attached *Application for Certificate* and return the completed originals to this office along with a copy of the Sale/Purchase Agreement (or some other documentation detailing the sale), and the \$50 processing fee made payable to the Minister of Finance – Manitoba.

If you are currently registered under *The Retail Sales Tax Act* you are required to file a final return and remittance to the closing date of sale; the return and remittance is due on the 20<sup>th</sup> of the month following the date you sold your business assets. Please note that a clearance certificate will not be issued until the final return and remittance are made.

A vendor that has ceased to carry on business for which an RST Number has been issued no longer requires that number; therefore, your RST and all related account(s) will be automatically closed. If you require any account(s) to remain open, please specify this in Section F of the attached *Application for Certificate*.

Note that it is an offence to carry on activities that require a valid RST number or use an RST number after the RST number has been cancelled.

**Application for Certificate  
In Respect of a Sale in Bulk  
THE TAX ADMINISTRATION AND MISCELLANEOUS TAXES ACT**

<b>SECTION A:</b>	
Name of Business Sold	
Operating as	
Address	Postal Code
RST (retail sales tax) Number, if any	

<b>SECTION B:</b>	
Name of Purchaser	
Address	Postal Code
Closing Date of Sale	
RST (retail sales tax) Number, if any	

<b>SECTION C:</b>	
I/we hereby make application for a certificate under Section 45 of <i>The Tax Administration and Miscellaneous Taxes Act</i> with both copies of the certificate to be forwarded to:	
Name	
Address	Postal Code

<b>SECTION D:</b>	
Attach a copy of the Sale/Purchase Agreement. If the Agreement does not provide a breakdown of the assets sold, please complete the following (ensure that leaseholds are described as required on the following page):	
Land .....	\$
Buildings .....	
Furniture And Fixtures .....	
Machinery And Equipment .....	
Automobiles And Trucks .....	
Goodwill .....	
Inventory (Goods For Sale) .....	
Leaseholds* .....	
Other (Specify) .....	
TOTAL	\$

*List items included in "leaseholds" (i.e. flooring, walls, counters, shelves, signs, etc.):	
	\$
	\$
	\$
	\$
	\$

<b>SECTION E:</b>	
The books and records of the business sold will be available for audit at:	
Location	
	Phone #
Name of Person in Custody of Records	

<b>SECTION F:</b>
Receipt of this application will serve as notice to close all tax accounts relating to the business stated in Section A. If you require any accounts to remain open, please state the reason:

In consideration of your issuing such a certificate, I / we undertake to remit to you, on or before the due date thereof, all amounts payable under *The Tax Administration and Miscellaneous Taxes Act* in respect to the conduct of the business sold.

The above statements are hereby certified to be true and correct to the best knowledge and belief of the undersigned. By signing below, I also provide authorization for the Taxation Division to deal with any representative noted in Section C.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Seller (or legally authorized officer)

**FORWARD COMPLETED ORIGINAL WITH PAYMENT OF THE \$50 PROCESSING FEE (MADE PAYABLE TO THE MINISTER OF FINANCE – MANITOBA) TO:**

Department of Finance  
Taxation Division  
Room 101, Norquay Building  
401 York Avenue  
Winnipeg, MB R3C 0P8

