

Information Notice

**NOTICE RST 17-01
Retail Sales Tax Act
February 2017**

ASBESTOS REMOVAL SERVICES

This Notice explains the sales tax application for vendors that provide asbestos removal services.

Generally, vendors that remove asbestos from tangible personal property (TPP) must charge retail sales tax on the selling price of their service. TPP includes such things as:

- Ducting
- Pipes
- Boilers
- Heaters
- Air handling units
- Turbines
- Fittings
- Wall fixtures

Removal of asbestos strictly from real property is not a taxable service. This includes:

- Wall and attic insulation
- Floor and ceiling tiles
- Drywall and plaster
- Sprayed fireproofing (such as when applied to concrete structures and steel support girders and columns)

Asbestos work associated with the demolition of a building is not a taxable service. This includes the demolition of associated mechanical and electrical components of the building. Tax applies when asbestos is removed from TPP that will remain in place after the service, or uninstalled for use at another location in Manitoba.

Landfill disposal charges and fees segregated on the invoice are not taxable.

Businesses providing taxable services must be registered with the Taxation Division to collect and remit the tax. Please see Information Bulletin No. 004 – Information for Vendors for more information on registration and tax filing requirements.

For further information please contact:

Winnipeg Office

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