



## Casual Vendor's Return – Retail Sales Tax (RST)

Form: RT-22

This return must be completed if you do not have a Manitoba RST number but you have collected RST on a one-time sale in Manitoba or on occasional sales at an event in Manitoba (such as a craft sale, convention or exhibition).

Return the completed form to Manitoba Finance - Taxation Division, 101 - 401 York Avenue, Winnipeg, MB R3C 0P8. Payments made by cheque or money order are payable to the Minister of Finance (Manitoba). To avoid penalties and interest, the return must be filed and paid on or before the 20<sup>th</sup> day of the month following the month in which a sale was made.

Name of Vendor	Telephone
Address	

Reporting Period						
Day	Month	Year	to	Day	Month	Year

Details of Sale or Event (include the name and location of event, if applicable, and the type of goods or services sold)

<b>For Departmental Use Only</b>
Date Payment Received
Casual Account Number

	\$	¢
1. Total Sales		
2. Tax Collectable on Sales at 7%		
3. Deduct Commission	-	
4. Tax Owing on Purchases at 7%	+	
<b>5. Total Amount Due</b>	=	
<b>Amount Paid</b>		

**Certification:**

To the best of my knowledge and belief, the statements on this return are certified to be correct.

\_\_\_\_\_

Date
Signature
Title

## **Instructions for completing and filing the Retail Sales Tax Casual Vendor's Return**

**Reporting Period:** Casual vendors are required to file and remit tax on sales in a given month on or before the 20th day of the following month. Record as the reporting period the actual dates of an event attended, the single date for a one-time sale, or the full calendar month.

**Total Sales** (line 1) is the total amount from your sales records of all taxable and non-taxable sales in Manitoba (before GST and RST) for the reporting period.

**Tax Collectable on Sales at 7%** (line 2) is the total amount of retail sales tax (RST) collectable on sales.

**Commission** (line 3) is calculated on the amount of line 2 of the return as follows:

- i) If the amount of line 2 on the return is \$3 or less. The commission is the total of line 2.
- ii) If the amount of line 2 on the return is more than \$3 but does not exceed \$20, the commission is \$3.
- iii) If the amount of line 2 on the return is more than \$20 but is \$3,000 or less, the commission should be calculated as a percentage of the total of line 2 as follows:
  - A) 15% of the first \$200
  - B) 1% of the remainder
- iv) If the amount of line 2 on the return is greater than \$3,000, the commission is nil.

**Tax owing on purchases** (line 4) is the tax due on the total "fair value" (purchase price) of any taxable goods or services during the reporting period which were brought into Manitoba, taken from stock, or purchased in Manitoba, for your own consumption or for consumption by other persons at your expense or on your behalf on which tax has not been paid. Failure to report and pay the tax owing will result in the application of a penalty. If no tax is payable, enter "Nil".

Late-filed returns are subject to a penalty of 10% (minimum penalty \$10) of the tax payable and to loss of commission. Interest is charged on all outstanding debts.

A \$20 charge will be made by the Taxation Division on each cheque that is rejected by the bank or other financial institution on which they have been drawn. This charge will be in addition to any applicable penalty or interest.

Additional taxation information may be obtained from:

**Winnipeg Office:**

Manitoba Finance - Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone: General Office: (204) 945-6444  
Tax Inquiries and Interpretations: (204) 945-5603  
Toll Free in Manitoba: 1-800-782-0318  
Fax: (204) 945-4480  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web Site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

**Westman Regional Office:**

Manitoba Finance - Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Telephone: (204) 726-6153  
Toll Free in Manitoba: 1-800-275-9290  
Fax: (204) 726-6763