



## MB Retail Sales Tax Exemption Applications Form - FARM

Effective July 15, 2012 insurance contracts relating to Manitoba are taxable, except those listed as non-taxable insurance contracts under Section 2 of Manitoba Finance RST Bulletin 061 – *Insurance*.

If you qualify for the retail tax exemption (as described below), please indicate the category of the exemption for which you apply and any pertinent information as requested:

Named insured: \_\_\_\_\_

**Farmer:** when the insured property is owned or leased by a person engaged in the business of farming. The business of farming means the growing of field crops, primary production of food, and raising of livestock on farmland for commercial sale and as the primary (greater than 50%) source of income for the operator. Hobby farms are excluded from this exemption, those being farms generally operated for recreation, without the expectation of profit and not as the primary source of income for the owner. Where a single insurance contract that covers farming and farm property also covers residential dwellings or taxable equipment located on the farm property, no RST applies on the full contract.

**Provider of custom farming service:** insurance contracts that cover RST-exempt farm implements and machinery and related liability (see Manitoba Finance RST Bulletin 018 – *Farm-use Equipment and Other Items* for more information). Insurance on the land, buildings and other equipment is taxable.

Land description (described as follows: <premise\_name>, <address\_1>, <concession>):

Premise 1: \_\_\_\_\_

Premise 2: \_\_\_\_\_

Premise 3: \_\_\_\_\_

Premise 4: \_\_\_\_\_

Premise 5: \_\_\_\_\_

I hereby certify that the information on this application form is true and correct to the best of my knowledge. I also understand that should my circumstances change in that I am no longer able to meet the definition of a farmer or provider of custom farming service as described above that I will notify the insurer immediately of the change in my status.

Insured or authorized representatives' signature:

\_\_\_\_\_

Date: \_\_\_\_\_ (dd - mm – yyyy)

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To be filled out by the Broker

Policy number: \_\_\_\_\_

Brokerage name: \_\_\_\_\_ Brokerage number: \_\_\_\_\_