

**Application of retail sales tax (RST)
on new tire eco-fees**

If RST applies on a sale of tires, the eco-fee will also be subject to tax. However, if the tires can be purchased RST exempt (such as by a tire retailer for the purposes of resale or by a farmer for qualifying exempt agricultural equipment), no RST applies on the eco fee.

For further information please contact:

Mr. Ron Labossière

Manitoba Finance - Taxation Division

415 - 401 York Avenue

Winnipeg, MB R3C 0P8

Phone: 945-2447

Fax: 945-0896

E-mail: Ronald.Labossiere@gov.mb.ca