



Manitoba provincial sales tax

Rate

The Manitoba's provincial sales tax is called retail sales tax (RST) and its rate is 7%.

Threshold

Businesses under the threshold are required to register and collect RST in Manitoba after their sales exceed the 10,000 CAD annual threshold. Businesses are given one month to register and implement a system to collect and remit RST on their sales.

Sales of tax-free products and services

There are categories of goods and services that are not charged provincial sales tax in Manitoba. These are defined by [Manitoba's Retail Sales Tax Act](#). These rebates and exemptions are separate from the ones granted on a national level. The sale of land, buildings and other real property and certain services are not taxed in Manitoba.

Examples of items exempt from RST in Manitoba include:

- Baby supplies such as diapers and food.

- Sandbags.

- Certain supplies used for farm use, such as fencing and barbed wire and agricultural feed.

Books published for educational purposes.
Certain children's clothing and footwear.
Natural gas.
Water (except when sold in single-serving units).
Basic groceries.
Certain items related to medical care, including many products designed to assist those with disabilities.
Used clothing and furniture.

Businesses can review a helpful informational bulletin from [Manitoba Finance](#) that lists an array of exempt products. These exemptions are important because if a company only sells exempt items, registration for the Manitoba RST is often not required.

Online Marketplaces

Manitoba retail sales tax applies on streaming services and media purchases of music (including individual songs), audio programs (excluding audiobooks), television programs, movies or other video and ring tones (including text tones and other alert tones) sold to purchasers that are ordinarily resident in Manitoba.

RST applies to all taxable retail sales made through online sales platforms.

Sales tax payment and filing date

The deadline to file and pay RST in Manitoba is the **20th of the month** following the reporting period.

The filing frequency of sales tax in Manitoba is based on the average retail sales tax collected per month:

- monthly – the tax collected is 5,000 CAD or more.
- quarterly – the tax collected range from 500 CAD to 4,999 CAD.
- annually – the tax collected less than 500 CAD.

Penalty and interest

The RST return and remittance should be received by the Manitoba Taxation Division by 4:30 p.m. on the due date, otherwise a penalty charge will be assessed in the amount of 10 per cent of the tax due. The minimum penalty is 10 CAD.

Outstanding RST debts will be subject to interest compounded monthly. The interest rate payable is set every January 1st and July 1st. and is posted on the Manitoba Taxation Division web site.



