

Determine Tax Responsibility

Use this job aid to confirm a customer's [GST](#) and [PST](#) responsibility.

See the [Customer Tax Responsibility](#) Estimating Standard for more information on adding customer tax responsibility to an estimate.

Responsible for GST or Exempt

The following vehicle owners are either exempt from GST or responsible for paying all or part of the GST. (If the customer is only responsible for a portion of the GST, MPI will pay any remaining portion.)

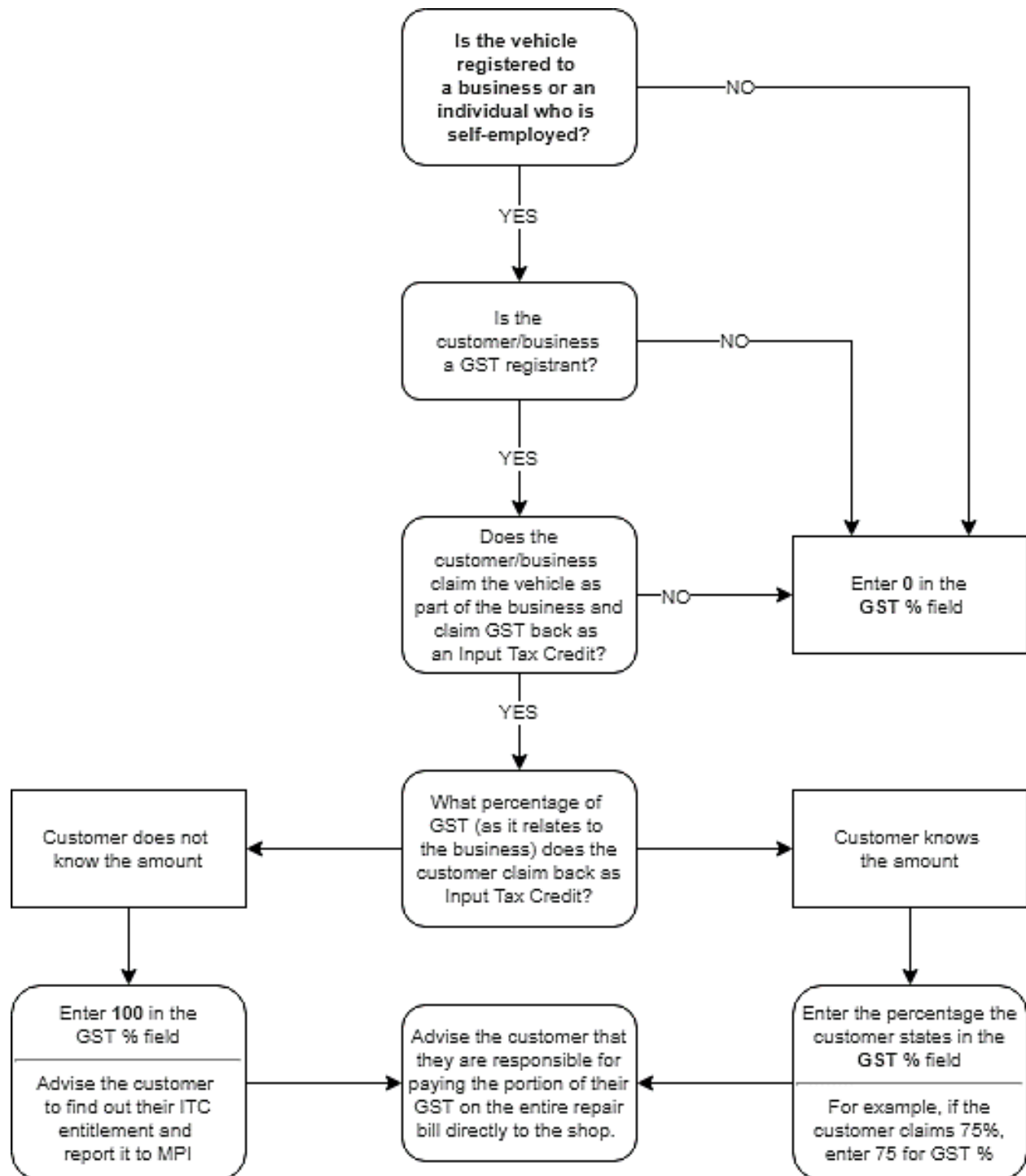
For customers not listed in the table below, use the flowchart on page 2 to determine their GST responsibility.

Vehicle Owner	GST Responsibility	In Mitchell Estimating, enter:	
		GST % (Admin > General)	GST (Profile > Labour/Tax Rates)
Band-empowered school, hospital, tribal council, or social service entity	GST exempt	100	0
Corporation owned by a Status Indian or band	0-100% (based on Input Tax Credit amount)	0-100*	(do not change)
Crown Corporation (including Manitoba Public Insurance, excluding Manitoba Hydro)	GST exempt	100	0
Dealer or repairer – vehicle used as a courtesy vehicle	100%	100	(do not change)
Dealer or repairer – vehicle operated under dealer or repairer plates	100%	100	(do not change)
Farmer – vehicle used as a farm vehicle	0-100% (based on Input Tax Credit amount)	0-100*	(do not change)
Federal Government	100%	100	(do not change)
Hutterite colony	0-100% (based on Input Tax Credit amount)	0-100*	(do not change)
Leasing company – where the vendor (lessor) assumes responsibility for maintaining the vehicle (full-maintenance lease)	100%	100	(do not change)
Leasing company – where the customer (lessee) maintains the vehicle at their own expense (non-maintenance lease)	0-100% (based on customer's GST status – see page 2)	0-100*	(do not change)
Province of Manitoba (includes VEMA vehicles)	GST exempt	100	0
Rental vehicle (u-drive) company	100%	100	(do not change)
Repairer – where the vehicle is repaired at the registered owner's shop by the registered owner's employees	100%	100	(do not change)
Status Indian – vehicle repaired on a reserve	GST exempt	100	0
Status Indian – vehicle not repaired on a reserve	0-100% (based on customer's GST status – see page 2)	0-100*	(do not change)

*Example: If the repair assignment / Dispatch Report shows "GST = 75%", enter "75" in the **GST %** field (under Admin > General).



Determine Customer's GST Responsibility Flow Chart



PST Exempt

The following vehicle owners are **exempt** from all or part of the PST. MPI will pay any portion of PST that is not exempt.

For customers not listed below, enter None in the Mitchell Estimating PST Exempt field.

			In Mitchell Estimating, enter:
Vehicle Owner	PST Parts	PST Labor	PST Exempt (Admin > General)
Band-empowered school, hospital, tribal council, or social service entity	Yes	Yes	All
Dealer or repairer – vehicle used as a courtesy vehicle	Yes	Yes	All
Dealer or repairer – vehicle operated under dealer or repairer plates	Yes	Yes	All
Federal Government	Yes	Yes	All
Leasing company – where the vendor (lessor) assumes responsibility for maintaining the vehicle (full-maintenance lease)	Yes	Yes	All
Leasing company – where the customer (lessee) maintains the vehicle at their own expense (non-maintenance lease)	No	Yes, if repaired at the leasing company's shop	Labour Only
		No, if repaired at another shop	None
Province of Manitoba (includes VEMA vehicles)	No	Yes, if repaired at the provincial garage	Labour Only
		No, if repaired at another shop	None
Rental vehicle (u-drive) company	Yes	Yes	All
Repairer – where the vehicle is repaired at the registered owner's shop by the registered owner's employees	No	Yes	Labour Only
Status Indian – vehicle repaired on a reserve	Yes	Yes	All
Status Indian – vehicle not repaired on a reserve	No	No	None