

Maynards Industries Ltd.
Sales Tax Deposit Refund Guidelines
(For Out of Province Customers)

General

Many of our out-of-province customers have asked why we charge sales tax in the province of sale, when the goods are intended for removal from that province. We do this because at the time of payment we have no proof (in the form of a third party bill of lading) that the goods left the province, or will leave the province. Without such proof, the tax is payable. In order to facilitate the speedy and relatively unrestricted removal of goods from the site, we have left the responsibility for proving that the goods ultimately left the province with the buyers. However, until such time as this proof is provided, Maynards must collect a refundable security deposit equal to the amount of the sales tax at the time of payment.

How to Apply for a Tax Refund Through Maynards

In order to refund your deposit on sales tax, we require third-party proof of delivery outside the province of sale. This proof may come in a variety of forms, but the most common is Bill of Lading (B/L) from a common carrier.

Bill of Lading Minimum Requirements:

- **Name of carrier**, preferably on carrier's own pre-printed forms
- **Carrier's signature, trailer number, driver number**, or some other unique identifier
- **Shipper name** must be either **Maynards**, or **site name**; shipper name must NOT be buyer's name¹
- **Pickup address** = sale site address
- **Destination address** outside province of sale
- **Description of goods**, reasonably close to the invoice descriptions, preferably including Lot Numbers
- **Date** of shipment

Applying for a Provincial Sales Tax Refund:

Mail or fax all of the following to the attention of Geoff Visser (fax #604-876-2678):

- A copy of your **Bill of Lading**, as described above, and
- A completed copy of the attached **Refund Request** form, and
- A copy of your **Invoice**

Your application must be received no later than the 10th of the month following the auction.

• Canadian GST will not be refunded by Maynards. If you have paid GST and are exporting goods out of Canada, you may obtain a form from Revenue Canada, which will enable you to claim for a GST refund. This form can be found on the web at <http://www.rc.gc.ca/menu/EmenuLCA.html> (click on form GST189), or it can be faxed to you upon request by Maynards.

¹ Technically, if a buyer takes control of goods in the state/province of sale, even if only for dismantling/shipping purposes, the tax is payable. Thus, if the buyer's name appears as the shipper, this implies that they have taken control of the goods, and tax would be payable.

Maynards Industries Ltd.
Sales Tax Deposit Refund Request
(For Out of Province Customers)

The Out-of-Province Buyer understands that pursuant to the contract of sale, all items purchased have been delivered to an agreed-upon common carrier, and that the buyer shall not be entitled to acceptance, possession, or control of the items in the Province of Sale.

I am hereby requesting a refund of my Deposit on Sales Tax from below-mentioned auction, in the amount of \$ _____, based on the enclosed proof of delivery out of the Province of Sale.

Bidder # _____ Auction Name _____

Signature _____

Name _____

Address _____

City, Province, Postal Code _____

- **Fax this form to Maynards, attention Geoff Visser, fax #604-876-2678**
- **Do not forget to attach your Bill of Lading copy and a copy of your Invoice**
- **Refund Requests must be received by the 10th of the month following the sale.**
Extensions to this deadline may be approved under certain circumstances – call our nearest office for details