

The Fuel Tax Act

Application for Refund – INTERNATIONAL CARGO FLIGHTS



- Effective July 1st, 2009, refunds are available for Manitoba fuel tax paid on purchases of aviation fuel in the province for use in qualifying international cargo flights.
- Refund claims must be filed and received by our office within TWO YEARS of the fuel purchase date.
- Refund applications can be submitted on a quarterly, semi-annual or annual basis.
- Refunds will be paid in Canadian dollars.
- Amounts under \$10 are not refundable.

Instructions

To qualify for a refund, the international cargo flight must involve the transportation of cargo in a commercial aircraft configured solely for that purpose, and must:

- Originate in Manitoba (or from another point in Canada with a stopover in Manitoba), have a final destination outside of the country, and involve the loading of international cargo onto the aircraft in Manitoba; or,
- Originate from a point outside Canada, have a destination or stopover in Manitoba, and involve the loading or unloading of international cargo in Manitoba.

Documentation supporting the refund must include: purchase invoices documenting the volume of fuel purchased in litres, the date of purchase, and the name of the fuel supplier; copies of the flight manifest stating the flight route with all stops, the flight number, flight date, and that international cargo was loaded or unloaded in Manitoba.

CLAIM PERIOD																	
From	M	M	D	D	Y	Y	Y	Y	To	M	M	D	D	Y	Y	Y	Y

AVIATION FUEL TAX REFUND					
Tax Refund Calculation	<input style="width: 90%;" type="text"/> Total Litres of Aviation Fuel Purchased in Manitoba During This Claim Period	X	<input style="width: 80%;" type="text" value="\$.015"/> Tax Rate Per Litre	=	<input style="width: 90%;" type="text" value="\$"/> Refund Amount

FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)				FORWARD APPLICATION TO: Manitoba Finance Taxation Division 101 – 401 York Avenue Winnipeg, MB R3C 0P8 Enquiries Call: (204) 945-6444 Manitoba Toll Free: 1-800-564-9789 E-mail: MBTax@gov.mb.ca Web site: manitoba.ca/finance/taxation					
BUSINESS NAME									
STREET ADDRESS			P.O. BOX						
CITY TOWN		PROVINCE	POSTAL CODE					BUSINESS TEL. NO.	
Certification: I certify that the statements on this form are true and correct									
Name			Position			For Office Use Only			
Telephone Number			Fax Number					Claim No.	
Signature of Applicant			Date					Checked	
						Audited			