

## FUEL TAX ALLOWANCES

### Fuel Tax Allowances for Evaporation, Shrinkage, & Similar Causes

Effective January 1, 2014, fuel tax allowances for evaporation, shrinkage, or any similar unverifiable loss is capped at the actual amount of loss up to a maximum of 0.35% of the amount of tax payable on fuel sold by a fuel tax collector during a month.

Fuel tax allowances can only be claimed directly by fuel tax collectors, but the allowance limit applies to all losses in the supply chain from wholesale to retail suppliers. Allowances may be shared by a collector with their deputy collectors/retail dealers for their unverifiable losses of gasoline and diesel fuel. However, the total allowance amount claimable by collectors on their return (for both their losses and their deputy collector/retail dealers' losses) cannot exceed 0.35% of the amount of tax payable on the fuel sold by the collector during a month.

The 0.32% retail dealer gasoline allowance and other allowances previously available will no longer be granted.

### Allowances for Losses Due to Accident, Fire, Faulty Equipment or Theft

Fuel tax collectors can make claims for allowances due to losses caused by an accident, fire, faulty equipment or theft; including losses suffered by deputy collectors/retail dealers where the collector has credited them for the amount of the loss.

These losses must first be reported to the Taxation Division as soon as possible after the occurrence. Upon review and approval by the Taxation Division, an allowance for these losses can be claimed by the collector on their next fuel tax return.

Further information may be obtained from:

#### Winnipeg Office

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-5603  
Manitoba Toll Free 1-800-782-0318  
Fax (204) 945-0896  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

#### Westman Regional Office

Manitoba Finance  
Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Fax (204) 726-6763

### ONLINE SERVICES

Our Web site at [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation) provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.