

Information Notice

NOTICE Fuel 15-03
The Fuel Tax Act
Issued December 2015
Revised March 2020

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) ROADSIDE ENFORCEMENT

All IFTA jurisdictions have the authority to inspect qualified motor vehicles operating on their roads to determine if the carrier is properly licenced under IFTA and if the vehicle has the proper IFTA credentials.

In Manitoba, the *Tax Administration and Miscellaneous Taxes Act (TAMTA)* provides the authority to designate Tax Officers and Peace Officers for the purpose of enforcing TAMTA as it relates to the violations of IFTA.

Manitoba Infrastructure and Transportation, Motor Carrier Enforcement Officers and Manitoba Finance, Special Investigations Officers are Tax Officers and Peace Officers for the enforcement of TAMTA offenses as it relates to IFTA. These offenses are identified in *The Brown Book* under TAMTA as follows:

- 75(2) (a) As a person without a valid tax authorization, does anything for which the person is required to have a tax authorization.

- 77(2) a) (i) As the operator of a vehicle being operated under a carrier license, fail to carry a copy of the license in the vehicle's cab.
- (ii) As the operator of a vehicle being operated under a carrier license, fail to produce a copy of the license to a tax officer when required.
- (iii) As the operator of a vehicle being operated under a carrier license, fail to ensure that carrier decals are properly affixed to the vehicle when required.

- 77(2) (a.1) (i) As the owner of a vehicle being operated under a carrier license, fail to ensure that the operator carries a copy of the license in the vehicle's cab.
- (ii) As the owner of a vehicle being operated under a carrier license, fail to ensure that carrier decals are properly affixed to the vehicle when required.

- 77(2) b) Fail to remove carrier decals as and when required to do so.

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) 948-2087
E-mail: MBTax@gov.mb.ca
Web site: 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