

**The Fuel Tax Act
Application for Refund – 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																																	
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AVIATION FUEL TAX REFUND			
Tax Refund Calculation	<input style="width: 100%;" type="text"/> Total Litres of Aviation Fuel Purchased in Manitoba During This Claim Period	X	<input style="width: 100%;" type="text"/> \$ Tax Rate Per Litre
			= <input style="width: 100%;" type="text"/> \$ 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 Fax: (204) 948-2087 E-mail: mbtaxrefunds@gov.mb.ca Web site: manitoba.ca/finance/taxation		
BUSINESS NAME						
STREET ADDRESS			P.O. BOX			
CITY TOWN		PROVINCE				POSTAL CODE BUSINESS TEL. NO.
<u>Certification:</u> I certify that the statements on this form are true and correct						
Name			Position			
Telephone Number			E-mail			
Signature of Applicant			Date			
For Office Use Only						
Claim No.						
Checked						
Audited						