

- Effective **July 1<sup>st</sup>, 2015**, refunds are available for Manitoba fuel tax paid on purchases of aviation fuel in the province for use in qualifying international passenger 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 commercial passenger flight has to be regularly scheduled and must:

- Originate and load passengers in Manitoba as well as fly non-stop to a point outside North America, or
- Originate from outside the province, with a stopover in Manitoba for the loading of passengers, and fly non-stop to a point outside North America.

For the purposes of this refund, a point outside North America is either the final destination or a refueling stop outside North America en route to the final destination. Hawaii is considered a point outside of North America; the Caribbean islands are not.

Commercial passenger flights within North America and private charter flights are not eligible for the refund.

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 passengers were loaded in Manitoba.

CLAIM PERIOD																																	
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AVIATION FUEL TAX REFUND					
<b>Tax Refund Calculation</b>	<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="\$ .032"/> Tax Rate Per Litre	=	<input style="width: 90%;" type="text" value="\$"/> Refund Amount

FORWARD REFUND CHEQUE TO: (Please Type or Print Clearly)				<b>FORWARD APPLICATION TO:</b> 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: <a href="mailto:mbtaxrefunds@gov.mb.ca">mbtaxrefunds@gov.mb.ca</a> Web site: <a href="http://manitoba.ca/finance/taxation">manitoba.ca/finance/taxation</a>	
BUSINESS NAME		P.O. BOX			
STREET ADDRESS					
CITY TOWN	PROVINCE	POSTAL CODE	BUSINESS TEL. NO.		
<b><u>Certification:</u></b> I certify that the statements on this form are true and correct					
Name		Position		Claim No.	
Telephone Number		E-mail		Checked	
Signature of Applicant		Date		Audited	