

- 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																		
From	M	M	D	D	Y	Y	Y	Y		To	M	M	D	D	Y	Y	Y	Y

AVIATION FUEL TAX REFUND					
<b>Tax Refund Calculation</b>		X	\$.032	=	\$
	Total Litres of Aviation Fuel Purchased in Manitoba During This Claim Period		Tax Rate Per Litre		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					
STREET ADDRESS		P.O. BOX			
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		<b>For Office Use Only</b>  Claim No.  Checked  Audited	
Telephone Number		E-mail			
Signature of Applicant		Date			