

# THE FUEL TAX ACT

## APPLICATION FOR REFUND OF TAX PAID ON FUEL EXPORTED IN BULK OUT OF MANITOBA FOR PURPOSES OF SALE OR RESALE

Name (Print in full)			
Principal business address			
The following is a statement of fuel exported in bulk out of Manitoba for purposes of sale or resale by myself, (or the company for whom I act) for the month of:	Month	Year	

**Note: This form is to be completed in litres.**

EXPORT STATEMENT							
Invoice Date	Supplier	Port of Exit	Invoice/Credit Note No.	Meter Ticket/Bill Of Lading No.	Canada Customs B-13 No.	Product	Litres
TOTAL litres of Fuel Exported Out of Manitoba for Sale or Resale							

Note: Tax rates and related tax refund rates are determined from time to time by the Minister.

STATEMENT OF CLAIM			
I attach paid invoices on which I (we) have paid the tax imposed under The Fuel Tax Act and on which I (we) claim refund of tax paid as follows:			
		TAX RATE	
	_____ litres @ \$0.	_____	\$ _____
	_____ litres @ \$0.	_____	_____
TOTAL Claim	===== litres		\$ =====

I hereby certify that the above statement made on my own behalf (or on behalf of the company or partnership in whose name I act) is true to the best of my knowledge and belief.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

\_\_\_\_\_  
(Witness)

\_\_\_\_\_  
(Signature and Title)

PLEASE SEE ATTACHED INSTRUCTION SHEET

Claim No.	
Checked	
Audited	

## **INSTRUCTIONS FOR COMPLETING APPLICATION FOR REFUND OF FUEL TAX**

To comply with the provisions of The Fuel Tax Act the following must be observed:

### **INVOICES**

Claimants must submit paid invoices in support of their claim for tax refund not more than 3 months after the date of export of the fuel and the quantity represented by the invoices must agree with the Export Statement and the Statement of Claim.

### **CERTIFICATION BY THE JURISDICTION TO WHICH THE FUEL HAS BEEN EXPORTED**

A written certification by the jurisdiction to which the fuel has been exported must be included with the claim. This certification must state that the tax has been paid to that jurisdiction on the fuel in respect of which the refund is claimed, or that no tax is payable to that jurisdiction. Copies of tax returns filed with that jurisdiction may be submitted with proof of payment (receipt) provided the information contained therein is satisfactory to the Minister.

### **DOCUMENTARY EVIDENCE OF EXPORT**

- (a) Meter tickets/bills of lading for each export must be attached to the respective invoice and submitted with the claim. The meter ticket/bill of lading must include the date and point of shipment, type and volume of product carried and the names and addresses of the supplier, carrier and purchaser.
- (b) International fuel exports must be supported by the Canada Border Services Agency Export Form B-13, certified by the Canada Border Services Agency authority at the port of exit. Form B-13 must be attached to each respective invoice submitted for refund of tax.

### **TAX RATES**

The rates of tax must be reflected on the attached invoices.

Please complete and return immediately to:

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-6444  
Manitoba Toll Free 1-800-564-9789  
Fax (204) 948-2087