

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

AVIATION FUEL TAX REFUND					
Tax Refund Calculation	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	X	<div style="border: 1px solid black; padding: 2px;">\$.015</div>	=	<div style="border: 1px solid black; padding: 2px;">\$</div>
	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)				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		Claim No.	
Telephone Number		E-mail		Checked	
Signature of Applicant		Date		Audited	