

Information Notice

NOTICE
The Fuel Tax Act
Issued June 2005
Revised December 2020

REGISTRATION REQUIREMENTS UNDER THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Carriers entering Manitoba that operate a qualified motor vehicle in Manitoba must be registered under IFTA or purchase a one move (single trip) permit for fuel tax purposes before entering Manitoba. A qualified motor vehicle is a motor vehicle used, designed or maintained for the transportation of persons or property and

- 1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 11,797 kilograms (26,000 lbs.); or
- 2) has three or more axles regardless of weight; or
- 3) if used in combination with a trailer, has a combined weight that exceeds 11,797 kilograms (26,000 lbs.).

Recreational vehicles are specifically excluded from the above definition. All motor vehicles that meet the above criteria must be registered under IFTA or travelling under a valid one move (single trip) permit for fuel tax purposes while in Manitoba. Failure to register under IFTA or display valid IFTA credentials or obtain a one move (single trip) permit for fuel tax purposes will result in a fine, with increased fines for subsequent offences.

Manitoba one move (single trip) fuel tax permits can be purchased by telephone from the Manitoba Infrastructure Permit Office at 204-945-3961 or Manitoba Toll Free 1-877-812-0009 or through the Manitoba Online Permitting System, [MB MOOVES](#). The Permit Office is open Monday to Friday, 7:30 a.m. to 4:30 p.m. (CST). The fuel tax portion cost of a one move (single trip) permit is the greater of \$18 or 6¢ per kilometre travelled or to be travelled in Manitoba. There may be additional costs, depending on the load being transported into Manitoba. Visit [Manitoba Infrastructure](#) for information on permits.

Further information may be obtained from:

Winnipeg Office

Manitoba Finance
Taxation Division
101 – 401 York Avenue
Winnipeg, Manitoba R3C 0P8
Telephone (204) 945-5603
Manitoba Toll Free 1-800-782-0318
Fax (204) 945-0896
E-mail: MBTax@gov.mb.ca
Website: <https://www.gov.mb.ca/finance/taxation>

Westman Regional Office

Manitoba Finance
Taxation Division
314, 340 – 9th Street
Brandon Manitoba R7A 6C2
Fax (204) 726-6763



ONLINE SERVICES

Our Web site at manitoba.ca/finance/taxation provides tax forms and publications about taxes administered by Taxation Division, and a link to Manitoba's laws and regulations. Forms and publications can also be obtained by contacting the Taxation Division.

Our online service at manitoba.ca/TAXcess provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.