

DISPENSING OF MARKED FUEL THROUGH COMMERCIAL CARDLOCK FACILITIES

Effective June 13, 2006, there is no minimum nozzle size requirement for dispensing marked fuel. Cardlock operators selling marked fuel through cardlock facilities must meet the following conditions:

- Cards allowing access to marked fuel must be issued to and used by an approved person only. An approved person is a purchaser of marked fuel for uses exempted under *The Fuel Tax Act*.
- The cardlock operating agreement between the fuel dealer and the approved person must include the following certification:

“As a purchaser of marked fuel in the Province of Manitoba, I fully understand and agree that marked fuel must be purchased solely for the purposes authorized under *The Fuel Tax Act* and that any unauthorized use may result in prosecution.”

- The following information must be clearly visible on each pump dispensing marked fuel:
“This pump dispenses marked fuel for purchase solely for uses authorized under *The Fuel Tax Act*. Any unauthorized use may result in prosecution.”
- It is the cardlock operator’s responsibility to ensure that the application form for card access includes a statement documenting the reason for marked fuel use by the customer. Documentation to support the proper use of marked fuel must be kept for audit purposes.

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
Web site: 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