

Information Notice

NOTICE FUEL 15-02
The Fuel Tax Act
Issued April 2015

International Passenger Flights

Effective July 1, 2015, qualifying commercial passenger flights will be eligible for a fuel tax refund on their tax paid fuel purchases in Manitoba.

To qualify for a refund, the commercial passenger flight has to be regularly scheduled and must:

- Originate and load passengers in Manitoba and fly non-stop to a point outside North America, or
- Originate 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 can be 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.

An *Application for Refund - International Passenger Flights* must be completed and submitted, together with the supporting documentation (outlined on the application form) to obtain the refund.

Further information and copies of the refund application form can 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) 948-2087
E-mail: MBTax@gov.mb.ca
Web site: manitoba.ca/finance/taxation

Westman Regional Office

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