

# Information Notice

**NOTICE**  
**The Fuel Tax Act**  
**Revised January 2019**

## REGISTRATION REQUIREMENTS UNDER THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Carriers based outside Manitoba that operate a qualified motor vehicle in Manitoba must be registered under IFTA or purchase a 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 single trip permit for fuel tax purposes while in Manitoba. Failure to register under IFTA or obtain a single trip permit for fuel tax purposes will result in a fine.

Manitoba 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 Automated Routing and Permitting System (ARPS). The Permit Office is open Monday to Friday, 7:30 a.m. to 6:00 p.m. The fuel tax portion cost of a 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 at <https://www.gov.mb.ca/mit/mcd/mcpd/index.html> for information on permits.

Fines for failure to display valid IFTA credentials or travelling without a valid single trip permit for fuel tax purposes are \$672 for the first offence with increased fines for subsequent offences.

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) 726-6763  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Website: <https://www.gov.mb.ca/finance/taxation>

### **Westman Regional Office**

Manitoba Finance  
Taxation Division  
314, 340 – 9<sup>th</sup> Street  
Brandon Manitoba R7A 6C2  
Fax (204) 948-2087



## ONLINE SERVICES

Our Web site at [manitoba.ca/finance/taxation](http://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](http://manitoba.ca/TAXcess) provides a simple, secure way to apply for, and to file, pay and view your Taxation Division tax accounts.