

# Information Notice

**NOTICE**  
**The Fuel Tax Act**  
**Issued March 2009**  
**Revised April 2011**

## CARGO FLIGHTS

### Reduced Aviation Fuel Tax Rate

Effective July 1<sup>st</sup>, 2009, the tax rate on aviation fuel (jet fuel and aircraft gasoline) for cargo flights will be reduced from 3.2¢ per litre to 1.5¢ per litre. To qualify for the reduced tax rate, a flight must involve the transportation of cargo in a commercial aircraft configured solely for that purpose.

The tax rate on aviation fuel purchased for passenger and private flights remains at 3.2¢ per litre.

Fuel suppliers will be required to retain documentation identifying the flight as an eligible cargo flight to substantiate the reduced tax rate. This information must include the purchaser's name, flight number, aircraft make, volume of litres sold, and date of sale.

### International Cargo Flights

Effective July 1<sup>st</sup>, 2009, the aviation fuel tax exemption for international cargo flights will be expanded to include direct and non-direct flights to or from the United States. This exemption will be provided through a refund system.

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.

An Application for Refund - International Cargo 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 Application for Refund - International Cargo Flights 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) 948-2087  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web site: [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation)

#### **Westman Regional Office**

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