

## **FUEL TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS**

This Notice explains the fuel tax exemption and documentation requirements for fuel purchased by a Status Indian or Indian Band from retail fuel dealers located on a reserve.

### **RETAIL FUEL DEALERS – REGISTRATION REQUIREMENTS**

Any person selling fuel at retail in Manitoba must be licenced under *The Fuel Tax Act* before making any sales. You can register online at [manitoba.ca/TAXcess](http://manitoba.ca/TAXcess), or applications for registration are available at the Taxation Division offices and web site listed below.

### **TAX EXEMPT SALES AND DOCUMENTATION REQUIREMENTS**

Fuel sold to a Status Indian or Indian Band, for their own use or consumption, is exempt when the purchaser takes possession of the fuel at time of sale on a reserve. The following documentation must be provided by the purchaser and maintained by the retail fuel dealer to support all tax exempt sales:

- Status Indian's name, or Band name when the purchaser is an Indian Band,
- Status Indian's *Certificate of Indian Status Registry No.* or *Temporary Confirmation of Registration Document* registration number, or Band number when the purchaser is an Indian Band,
- Status Indian's signature, or authorized Band representative's signature when the purchaser is an Indian Band.

### **RETAIL FUEL DEALERS - TAX REFUNDS ON EXEMPT SALES**

Under Manitoba's First Nation Fuel Tax Refund Program, fuel tax refunds are paid to on-reserve retail fuel dealers for tax exempt fuel sold to Status Indians and Bands, upon submission of the required documentation. Contact the Winnipeg Taxation Division office below for more information.

### **TAXABLE FUEL SALES**

The following retail fuel sales are always taxable:

- Fuel sold to a Status Indian or Indian Band off reserve,
- Fuel sold to purchasers who are not a Status Indian or Band,
- Fuel sold to corporations (including corporations owned by a Status Indian or Band),
- Fuel sold to a Status Indian or Band for resale.

For further information, please contact:

#### **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

#### **Westman Regional Office**

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

E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)

Web Site: [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)