

## **NOTICE TO WHOLESALE DEALERS OF GASOLINE AND MOTIVE FUEL**

### **CLARIFICATION OF THE MANITOBA FUEL TAX EXEMPTION FOR STATUS INDIANS AND INDIAN BANDS**

Gasoline and motive fuel may be sold tax exempt to Status Indians residing on a reserve and to Indian Bands, provided the wholesaler of the fuel product delivers the goods directly or by common carrier to a reserve address. In order to substantiate the exemption, the invoice for the fuel products **must** show the:

1. Status Indian's name or Band name when the purchaser is an Indian Band.
2. Status Indian's Certificate of Indian Status card number or Band number.
3. Status Indian's reserve address or the Band address when the purchaser is an Indian Band.
4. Address to which the goods are being delivered (which must be a reserve address).
5. Method of delivery to that reserve address.
6. Volume and type of fuel product sold and delivered to the reserve address.

**If a Status Indian or Indian Band takes possession of the taxable fuel products off the reserve, the applicable Manitoba fuel tax must be charged on the invoice.**

Note:

- 1) There is **no fuel tax exemption** on sales to a corporation, regardless of whether or not it is owned by a Status Indian, an Indian Band or located on a reserve.
- 2) There is **no fuel tax exemption** on sales made for the purpose of resale or for reshipment in bulk from a reserve.

For further information, contact Manitoba Taxation:

#### **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 : [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

#### **Westman Regional Office**

Manitoba Finance  
Taxation Division  
349, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Telephone (204) 726-6153  
Manitoba Toll Free 1-800-275-9290  
Fax (204) 726-6763