

Manitoba IFTA Newsletter — 2nd Quarter 2024

MANITOBA FUEL TAX HOLIDAY

Effective January 1, 2024 to September 30, 2024, the tax rate on all purchases of unmarked gasoline and diesel is zero. The reduction to the fuel tax rate is recorded in the IFTA Tax Rate Matrix and carriers should continue to report all travel and fuel purchases in Manitoba as they normally would.

Further information can be obtained by calling 204-945-5603 or Manitoba Toll Free at 1-800-782-0318.

2nd Quarter 2024 Tax Return Due Date: Wednesday, July 31, 2024

To avoid penalties and interest, returns must be filed and any amount due must be paid by the above date.

NEW – ADDITIONAL IFTA DECALS – NOW ONLINE!

Additional IFTA decals can now be ordered and paid for online in <u>TAXcess</u>. Click on 'Request For Additional IFTA Decals' in your IFTA account and follow the instructions.

2024 Renewals

If you have not received your 2024 licence and decals, please contact Manitoba Finance.

Please note that IFTA credentials will not be renewed if there is/are:

- Delinquent tax return(s) under IFTA,
- Tax(es) owing under IFTA,
- Delinquent tax return(s) and/or tax(es) owing under other tax statutes administered by Manitoba Finance.

If you did not renew by February 29, 2024, your IFTA account was automatically closed.

Fuel Tax Holidays

Due to rising fuel costs, some IFTA jurisdictions are allowing the purchase of eligible fuel tax exempt or pausing the collection of fuel taxes for a specified time period.

Manitoba (MB) has implemented its fuel tax holiday by reducing its tax rate to zero. Newfoundland and Labrador (NL) initially implemented their fuel tax holidays as a split tax rate in 2nd quarter 2022, but is now a reduction in the tax rate. ON has also implemented its fuel tax holiday as a reduction in the tax rate. The fuel tax holiday for each jurisdiction is listed below:

MB – January 1, 2024 to September 30, 2024

NL - June 2, 2022 to March 31, 2025

ON - July 1, 2022 to December 31, 2024

For information on fuel tax holidays, including examples on how to record fuel purchased and kilometres traveled during fuel tax holidays, please see 'Exempt Fuel and/or Kilometres' under *Help* on the left side of the page in *TAXcess*.

For more information on the jurisdictions participating in a fuel tax holiday as well as their contact information, please view the 'Important Notices' on the IFTA, Inc. website at https://www.iftach.org/important-notices.php.

Indiana - Fuel Tax on Electricity

Effective January 1, 2024, Indiana has implemented a fuel tax rate on electricity for use in electric vehicles (EV). The fuel tax rate is based on the taxable distance travelled on Indiana roads. The tax due for the use of electricity is calculated by multiplying Indiana taxable kilometres traveled by the Indiana tax rate.

For example, if a Manitoba carrier in an EV travels in Indiana, the tax due on electricity is:

Taxable Kilometres x EV Tax Rate

IFTA Decals—Important Information

The proper placement of IFTA decals will help you avoid costly delays on the road.

- Manitoba Finance and the IFTA Law Enforcement Committee require that valid IFTA decals are affixed on the exterior portion of both sides of the cab.
- Do not place IFTA decals on windows, mirrors, tanks or vents.
- Do not use a pressure washer directly on the decals.
- Please remove all expired or non-valid decals from your vehicle.

For IFTA Decal Placement Guide go to: https://www.gov.mb.ca/finance/taxation/pubs/bulletins/iftadecalplacement.pdf



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Online Filing of IFTA Quarterly Tax Returns and Payments of Taxes Due

All IFTA quarterly tax returns <u>must</u> be filed and paid online using **TAXcess**, Manitoba Finance's online system. Paper returns are no longer accepted. Taxpayers who fail to file and pay using **TAXcess** when required may be subject to penalties.

Sign up on the TAXcess home page at https://taxcess.gov.mb.ca/.

FILE – When you enter the jurisdictions you travelled in, the fuel type used, total and taxable kilometres travelled and tax paid fuel purchased, the tax due or credit is calculated for you. You no longer have to enter tax rates or manually calculate fuel consumption.

PAY – You can pay any tax owing by electronic, pre-authorized payment (PAD). This allows you to file and pay IFTA through the **TAXcess** website in one continuous process.

VIEW – You can view your IFTA account online, such as your IFTA Statement of Account, IFTA licences and summary of returns filed. You can also view all Web Notices (e-mails) sent and received.

You can also request and pay for additional IFTA decals through the **TAXcess** website in one continuous process.

IFTA quarterly tax returns for periods prior to 2021 may be filed and paid online but it is not a requirement.

Winnipeg Office Hours

Our Winnipeg office is open Monday to Friday (excluding statutory holidays), from 8:30 am to 4:30 pm to support your IFTA needs. Visit us at 101 – 401 York Avenue or contact us by phone at 204-945-6444, 1-800-564-9789 or by e-mail at MBTax@gov.mb.ca.

IFTA carriers who need decals immediately can contact our Winnipeg office at 204-945-6444. A Temporary Decal Permit can be e-mailed or faxed to you once approved. As the permit is only valid for 30 days, you must purchase decals by ordering and paying for the decals in TAXCESS or by completing the 'Application for Additional IFTA Decals' here and sending the form and payment to the Winnipeg office. The Temporary Decal Permit must be carried in the vehicle named on the permit, along with a paper or electronic copy of your Manitoba IFTA licence.

In person service at our Brandon office is no longer available.

Office Closures

Monday, July 1, 2024 (Canada Day)
Monday, August 5, 2024 (Terry Fox Day)
Monday, September 2, 2024 (Labour Day)
Monday, September 30, 2024 (National Day for Truth and
Reconciliation)
Monday, October 14, 2024 (Thanksgiving Day)

MB Travel Only

Travelling in Manitoba only?

If you did not travel outside of MB, click 'File Now' for the applicable filing period on the Account Summary Page and then click 'NO'. Continue for further instructions.

IFTA Credentials Processing

Our goal is to respond to your IFTA credentials requests in a timely manner. Once the completed form with payment (if applicable) is received and approved, we will process your request and forward to you as required by mail, fax or e-mail within the following response times:

Initial IFTA Registration – seven (7) to ten (10) business days Renewal of IFTA Credentials – fifteen (15) business days Additional Decals – one (1) business day Temporary Decal Permit – one (1) business day

For urgent requests, contact us at 204-945-6444. Response times may vary if any tax accounts are not in good standing.

Need Information → Go Online

<u>https://www.iftach.org/</u> - Complete listing of tax rates and footnotes for all IFTA jurisdictions. You can also print or view the IFTA Agreement, ballot proposals, fuel tax rates, carrier contact lists and read the IFTA News.

<u>https://www.gov.mb.ca/finance/taxation/motor.html</u> - Find here the carrier manual, newsletters, bulletins, notices and IFTA applications.

Contact Us

E-mail: MBTax@gov.mb.ca **Phone:** 204-945-5603 **Fax:** 204-948-2087

Manitoba Toll Free: 1-800-782-0318

Winnipeg Office: 101 – 401 York Avenue

Monday to Friday: 8:30 am to 4:30 pm