

***The
Aviation Fuel Tax
Exemption and
Remission
Regulations***

Repealed

by chapter F-13.4 Reg 11 (effective May 29, 1996).

Formerly

Chapter F-13.4 Reg 10 (effective March 15, 1995).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

CHAPTER F-13.4 REG 10
The Financial Administration Act, 1993

Title

1 These regulations may be cited as *The Aviation Fuel Tax Exemption and Remission Regulations*.

Interpretation

2 In these regulations, “**minister**” means the Minister of Finance.

31 Mar 95 cF-13.4 Reg 10 s2.

Jet fuel, turbo fuel

3(1) Every purchaser of aviation jet fuel or aviation turbo fuel that is intended for use in an aircraft is exempt, at the time of purchase of the fuel, from liability to pay 3.5 cents of the amount of tax imposed by clause 3(1)(c) of *The Fuel Tax Act, 1987* with respect to each litre of fuel purchased at a retail sale in the period commencing on March 1, 1995 and ending on February 29, 1996.

(2) Where, notwithstanding subsection (1), a purchaser of aviation jet fuel or aviation turbo fuel in the period commencing on March 1, 1995 and ending on February 29, 1996 pays the full amount of tax imposed by clause 3(1)(c) of *The Fuel Tax Act, 1987* with respect to that fuel, a remission of a portion of the tax that is equivalent to the exemption set out in subsection (1) is granted to the purchaser.

31 Mar 95 cF-13.4 Reg 10 s3.

Aviation gasoline

4 A remission of tax in the amount of 3.5 cents of the amount of tax imposed by clause 3(1)(c) of *The Fuel Tax Act, 1987* with respect to each litre of aviation gasoline purchased in the period commencing on March 1, 1995 and ending on February 29, 1996 is granted to every purchaser who:

- (a) paid the full amount of the tax with respect to each litre of aviation gasoline purchased within that period; and
- (b) satisfies the minister or the minister’s designate that the fuel was used by the purchaser for a commercial or business purpose.

31 Mar 95 cF-13.4 Reg 10 s4.

Application

5 A purchaser of aviation fuel who wishes to claim a remission of tax pursuant to these regulations shall apply to the minister or the minister’s designate at the time and in the manner specified by the minister or the minister’s designate.

31 Mar 95 cF-13.4 Reg 10 s5.