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CONSOLIDATION UPDATE: NOVEMBER 9, 2022

THE CITY OF WINNIPEG

REFUND OF EXCESS GAS TAX BY-LAW
NO. 6490/94

**A By-law of THE CITY OF WINNIPEG to provide
for the refund of excess gas tax.**

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:
amended 8162/2002

1. In this By-law, the terms "broker's price", "purchase price", "purchaser" and "seller" shall have the meanings set forth in *The City of Winnipeg Charter*.
amended 6595/95; 8162/2002

2. Subject to sections 3 and 4, on application, a consumer shall be entitled to receive a refund of the difference between the amount of tax on gas paid to The City of Winnipeg that:

- (a) the consumer paid to the seller on the purchase price of gas, and
- (b) the consumer would have paid if the tax had been paid only on the broker's price of gas.

3. The application for a refund shall be made, on a form supplied by The City of Winnipeg, within two (2) years after the date on which the tax on gas was received by The City of Winnipeg. No refund shall be made for any period exceeding the time set forth in this section.

4. The amount of the refund shall exceed Twenty-five (\$25.00) Dollars. No refund shall be made for any lesser amount.

5. An appeal from a decision under this by-law may be made in accordance with *The City of Winnipeg Charter*¹ to the Standing Policy Committee on Finance and Economic Development.
added 8162/2002; amended 113/2015; 137/2022

6. This by-law shall be known as the "**Refund of Excess Gas Tax By-law**".
added 8162/2002

DONE AND PASSED in Council assembled, this 19th day of October, 1994.

- 1 [See sections 189 and 121 of The City of Winnipeg Charter for information about appeals, including information about the time limit for appeals and how appeals are to be filed.](#)