

Application for a Refund of the Fuel Tax Paid by an Indian, an Indian Band, a Tribal Council or a Band-Empowered Entity

Fuel Tax Act

This form is to be used by an Indian, an Indian band, a tribal council or a band-empowered entity wishing to apply for a refund of the fuel tax paid on fuel purchased for the use of the Indian, band, tribal council or band-empowered entity at a fuel distribution establishment operated by a retail dealer **on a reserve**. The retail dealer in question must hold a registration certificate issued under the *Act respecting the Québec sales tax* (QST).

How to apply for a refund

Refund applications must cover a period of at least three months or the purchase of at least 500 litres of fuel.

To obtain your refund, send this application **within four years** following the date of payment of the tax to the following address:

3800, rue de Marly, Québec (Québec) G1X 4A5

- the name of the Indian and his or her registration number (on the certificate of Indian status card);
- the fuel type, number of litres purchased and price paid; and
- the licence plate number of the vehicle in which the fuel was placed, where applicable.

Documents to enclose with the form

Attach all of your original invoices and proof of payment respecting the fuel purchases for which you are requesting a refund (cheques, statements of account, paid invoices).

Requirements pertaining to the invoices

The invoices enclosed with this application must show

- the date of purchase;
- the name and address of the retail dealer;
- the name of the band, tribal council or band-empowered entity, and its representative, where applicable.

Special case: Tribal council or band-empowered entity

The refund applies only to fuel purchases made on a reserve after **March 23, 2006**.

When applying for a refund for the first time or at the request of the Minister, a tribal council or band-empowered entity must provide **proof** showing that it qualifies for the refund (for example, a copy of a band council resolution, articles of incorporation or an extract from the incorporating act).

An **incorporated** band-empowered entity must provide a certificate indicating that the fuel was purchased for band management activities.

1 Identification of applicant

Check the box that corresponds to the type of applicant and complete the rest of Part 1

- Indian Band Tribal council Band-empowered entity

Name of applicant			
Address			Postal code
Social insurance number	Identification number	File D C	Band number or registry number as it appears on the certificate of Indian status card (as applicable)

2 Period

Period covered by this application: from _____ to _____	Period covered by the previous application: from _____ to _____
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3 Refund claimed (use a different line for each rate of tax per litre)

Fuel type	Number of litres (Total quantity in Part 5)	Tax per litre (see table below)	Tax refundable
A Gasoline	x	▶	
	x	▶ +	
B Non-coloured fuel oil	x	▶ +	
	x	▶ +	
Refund claimed			=

4 Tax per litre of fuel, by reserve or establishment

Fuel	Cacouna, Odanak, Wendake, Whitworth, Wôlinak, Manawan	Kahnawake	Kanesatake (Oka)		Other reserves or establishments as described in Schedule 1 of the <i>Fuel Tax Regulations</i>
			Since October 17, 1997	Since July 1, 2002	
Gasoline	\$0.1520	\$0.1670	\$0.1520	\$0.1670	\$0.1055 ⁽¹⁾
Non-coloured fuel oil	\$0.1620	\$0.1620	\$0.1620	\$0.1620	\$0.1238

1. Persons who sell gasoline in a border region included in a peripheral or specific region may take advantage of the reduction rate applicable in the peripheral or specific region, if that rate is lower.

Do not use this area

Période visée du _____ au _____	Date de réception : _____	Remboursement accordé
Vérificateur _____ Date _____	Chef d'équipe _____ Date _____	

5 Fuel purchases made on a reserve (in chronological order)

Date of purchase	Invoice number	Name and address of retailer dealer	Quantity purchased (in litres)	
			A Gasoline	B Non-coloured fuel oil
Total volume purchased, per fuel type (carry the total to Part 3)				

6 Certification (complete the section that applies to your situation)

I, _____, certify that I am of Indian ancestry, and that the fuel referred to on the enclosed invoices was acquired for my own use.

Attached is a copy (front and back) of my certificate of Indian status.
 I have already provided my certificate of Indian status with previous applications.

_____ _____ _____ _____
 Signature Date Area code Telephone

I, _____, domiciled at _____

 and acting on behalf of the Indian band, tribal council or band-empowered entity identified in Part 1, certify that the fuel referred to on the enclosed invoices was acquired for the applicant's use.

_____ _____ _____ _____
 Signature Date Area code Telephone