

# **Application for a Fuel Tax Refund for Public Carriers**

Fuel Tax Act Act respecting the Québec sales tax

#### A. General information

- A *public carrier* is a public body that provides public transport, a municipality, an intermunicipal management board, an intermunicipal board of transport, any holder of a public bus transport permit issued under the *Transport Act* (R.S.Q., c. T-12) and any carrier that is a party to a contract entered into under section 467 of the *Cities and Towns Act* (R.S.Q., c. C-19), article 525 of the *Municipal Code of Québec* (R.S.Q., c. C-27.1) or section 3 of the *Act respecting intermunicipal boards of transport in the area of Montréal* (R.S.Q., c. C-60.1).
- Enclose the original invoices for fuel purchased during the period covered by this application, along with a list of purchases and proof of payment of the tax (cancelled cheques, paid invoices). These documents will be returned to you.
- Also enclose a document stating that the passenger fare has been or will be adjusted to take the refund into account.

### B. Quantity of fuel used

**Identification** (please print)

Only the quantity of fuel actually used for authorized purposes, as provided for under the *Fuel Tax Act*, gives entitlement to a tax refund. Fuel in stock does not give entitlement to the refund.

#### C. Obligation to keep records

You are required to keep, at your principal place of business in Québec, a register and documents in support of the following information for each bus:

- · the total quantity (in litres) of fuel used;
- · the total number of kilometres travelled;
- the number of kilometres travelled while the bus was providing public transport;
- the quantity of fuel (in litres) purchased in Québec and outside Québec;
- the quantity of fuel (in litres) used in Québec while the bus was providing public transport.

### D. Filing deadline

This refund application must be filed with Revenu Québec within **four years** after the date on which the tax is paid.

Send your application to Revenu Québec, at either of the following addresses:

3800, rue de Marly or Complexe Desjardins
Québec (Québec) C. P. 3000, succursale Desjardins
Montréal (Québec)
H5B 1A4

Québec enterprise number (NEQ)	Identification number (if applicable) File				
Individual: Last name, first name a	and home address Partnership: Name, and address of place of	f business Corporation or o	ther entity: Na	ame, and ad	dress of head office
Name					
Address Number	Street, avenue, rural route, etc.	Apt., suite	P.O. b	oox, postal stati	on
City or municipality	Province or state, country	Postal code	Area	code Teleph	one
Contact person			Area	code Teleph	one
Period covered by the Kilometres travelled		to	<u> </u>		
Kilometres travelled by buses	that provided public transport or paratransit services during	g the period covered by this	application		
Total kilometres travelled by the	buses: km				
Total kilometres travelled by the	buses while they were providing public transport or paratransit	services:	km		
<ol> <li>Quantity of fuel purchased</li> <li>Quantity in stock at the beginn</li> </ol>	I, respecting which the fuel tax was paid ning of the period covered		Gasoline Number of I		on-coloured fuel oil Number of litres
(b) Quantity purchased in Québec		+			
	period covered (purchases made outside Québec)	+			
		Total of lines (a) to (c) =			
2. Use of fuel during the peri	od covered				
	ular rate or imported, and used to supply buses providing services for purposes that give entitlement to the refund f Part 1)				
(b) Quantity purchased at the redupublic transport or paratransit (enter the total number of litre	uced rate, and used to supply buses providing services for purposes that give entitlement to the refund s used, as shown in Part 2)	+			
(c) Quantity used to supply buses	providing services other than public transport or paratransit ser	vices +			
(d) Quantity sold		+			
(e) Adjustment (explain):		+			
(f) Quantity in stock at the end of	the period covered	+			
Total of I	ines (a) to (f). This total must be the same as the total ent	ered in section 1 above. =			

## Part 1 – Calculation of the refund of tax paid at the regular rate

Α	В	С	D	E	F	G	Н	I	J
Type of fuel	Quantity giving entitlement to a refund (note 1)	Tax per litre at regular or increased rate	Fuel tax paid (col. B x col. C)	Dollar amount of purchases, including all taxes (note 2)	Conversion factor	QST paid (col. E x col. F) ( <b>note 3</b> )	Total tax paid (col. D + col. G)	Refund rate (note 4)	Refund (col. H x col. l)
Fuel purchas	sed before March	n 24, 2006							
Gasoline		\$0.152							
Gasoline (surtax)		\$0.015 ( <b>not</b> e <b>5</b> )			7.5/107.5			33.33%	
Non-coloured fuel oil		\$0.162							
Fuel purchas	sed since March	24, 2006							
Gasoline		\$0.152							
Gasoline (surtax)		\$0.015 ( <b>not</b> e <b>5</b> )			7.5/107.5			100%	
Non-coloured fuel oil		\$0.162							
Total refund claimed in Part 1									

#### Notes

- 1. The quantity of fuel giving entitlement to a refund does not include the quantity giving entitlement to a refund under the International Fuel Tax Agreement (i.e., the quantity acquired in Québec but used outside Québec).
- 2. If you did not pay Québec sales tax (QST) at the time the fuel was imported, or if you are entitled to input tax refunds (ITRs) with respect to the fuel, do not enter an amount in column E or G.
- 3. With respect to purchases made on and after January 1, 1998, only large businesses registered for the QST may claim a rebate of the QST paid on fuel that qualifies for the fuel tax refund. As a rule, a registrant is considered a large business throughout a fiscal year, if the consideration paid for the taxable supplies (excluding supplies of financial services) made in Canada by the registrant and any person associated with the registrant exceeded \$6 million in the registrant's last fiscal year ended before the beginning of the registrant's particular fiscal year.

Public service bodies may claim a QST rebate only if no ITRs or partial refunds may be claimed with respect to the fuel concerned. No QST rebate may be claimed by municipalities (effective January 1, 1997) or by qualifying non-profit organizations (effective March 26, 1997). Large businesses are entitled to ITRs with respect to the QST paid on fuel oil on or after May 17, 1997, but may no longer claim a QST rebate with respect to non-coloured fuel oil.

- 4. The refund rate with respect to fuel purchased before March 24, 2006 is 33.33%. The rate is 100% for fuel purchased since that date.
- 5. This rate, added to the rate of \$0.152, applies only to purchases made in municipalities located in the territory under the jurisdiction of the Agence métropolitaine de transport.

## Part 2 - Fuel purchases on which tax was paid at the reduced rate

Do not calculate the refund amount with respect to these purchases. Revenu Québec will do the necessary calculations. Complete the table in chronological order. Use another sheet if necessary.

Date	Name of supplier	Location	Invoice number	Total dollar amount billed, including all taxes	Number of litres used for public transport or paratransit services	Do not use this area.		
	Total refund claimed in Part 2 (to be calculated by Revenu Québec)							
Total refund claimed (to be calculated by Revenu Québec)								

# Certification

I certify that the information provided in this application is accurate and complete, and that the refund has not already been claimed.						
Signature of authorized representative	Title or potition	Date	Area code	Telephone		

#### Do not use this area.

				Numéro de la demande	
Période visée : du	A   M   J	au A	$\perp$ $M$ $\perp$ $\downarrow$		
Date de réception	Remboursement recomma	andé		Article de loi	
			1		
Vérificateur		Date	Supérieur imm	édiat	Date
		, A , I M I J			M