

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

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
Québec (Québec)
G1X 4A5

or

Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec)
H5B 1A4

Identification

Québec enterprise number (NEQ) Identification number (if applicable) File

Individual: Last name, first name and home address					Partnership: Name, and address of place of business					Corporation or other entity: Name, and address of head office							
Name																	
Address			Number			Street, avenue, rural route, etc.						Apt., suite			P.O. box, postal station		
City or municipality					Province or state, country					Postal code			Area code		Telephone		
Contact person										Area code		Telephone					

Period covered by the application from [] to []

Kilometres travelled

Kilometres travelled by buses that provided public transport or paratransit services during 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

Reconciliation of quantities of fuel purchased and used

1. Quantity of fuel purchased, respecting which the fuel tax was paid

	Gasoline	Non-coloured fuel oil
	Number of litres	Number of litres
(a) Quantity in stock at the beginning of the period covered		
(b) Quantity purchased in Québec during the period covered	+	
(c) Quantity imported during the period covered (purchases made outside Québec)	+	
Total of lines (a) to (c)	=	

2. Use of fuel during the period covered

(a) Quantity purchased at the regular rate or imported, and used to supply buses providing public transport or paratransit services for purposes that give entitlement to the refund (carry the figure to column B of Part 1)		
(b) Quantity purchased at the reduced rate, and used to supply buses providing public transport or paratransit services for purposes that give entitlement to the refund (enter the total number of litres used, as shown in Part 2)	+	
(c) Quantity used to supply buses providing services other than public transport or paratransit services	+	
(d) Quantity sold	+	
(e) Adjustment (explain):	+	
(f) Quantity in stock at the end of the period covered	+	
Total of lines (a) to (f). This total must be the same as the total entered in section 1 above.	=	

