

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

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

Québec enterprise number (NEQ)	Identification number (if applicable) File				
] [
Individual: Last name, first name ar	nd home address Partnership: Name, and address of place of	business Corporation or o	other ent	t ity : Name, an	nd address of head office
Name					
Address Number	Street, avenue, rural route, etc.	Apt., suite		P.O. box, posta	al station
City or municipality	Province or state, country	Postal code		Area code T	elephone
Contact person	ontact person			Area code Telephone	
Period covered by th Kilometres travelled	e application from	to		J	
Kilometres travelled by buses th	nat provided public transport or paratransit services during	the period covered by this	applicat	tion	
Total kilometres travelled by the b	ouses:km				
	buses while they were providing public transport or paratransit s	services:	km	٦	
 Quantity of fuel purchased, Quantity in stock at the beginning 	respecting which the fuel tax was paid ng of the period covered			er of litres	Non-coloured fuel of Number of litres
(b) Quantity purchased in Québec d		+			
	eriod covered (purchases made outside Québec)	+			
		Total of lines (a) to (c) =			
2. Use of fuel during the period	d covered				
	ar rate or imported, and used to supply buses providing ervices for purposes that give entitlement to the refund Part 1)				
	ced rate, and used to supply buses providing ervices for purposes that give entitlement to the refund used, as shown in Part 2)	+			
(c) Quantity used to supply buses p	providing services other than public transport or paratransit serv	ices +			
(d) Quantity sold		+			
(e) Adjustment (explain):		+			
(f) Quantity in stock at the end of t	he period covered	+			
Total of lin	nes (a) to (f). This total must be the same as the total ente	red 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) (note 3)	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 (note 5)			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 (note 5)			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

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	
		and the second s		Transolo do la domando	
Période visée : du	-	au I , A ,	\perp M \perp J		
Date de réception	Remboursement recomma	andé		Article de loi	
Date de reception	Nomboursement recomme	inuc		Alticic de loi	
L , A ,			1		
					I
Vérificateur		Date	Supérieur imme	édiat	Date
		A IVIIJ			l AiMiJ