

Application for a Fuel Tax Refund

Fuel Tax Act

Important

- This form must be filed by the person who used the fuel in respect of which a refund is being claimed.
- This form may also be used to apply for a refund of fuel tax paid on heavy oil or crude oil that was used to supply stationary engines.
- This form does not apply to fuel used in motor vehicles that transport property or persons both in and outside Québec. If you used fuel in such vehicles, you must complete form CAZ-510-V, *Quarterly Fuel Tax Return* (if you hold a licence under the International Fuel Tax Agreement).
- Fishermen and farmers applying for a fuel tax refund must complete and file form CA-10-V, *Application for a Refund of the Fuel Tax Paid by Fishermen and Farmers*.
- Persons wishing to apply for a refund of the Québec sales tax (QST) paid on fuel to which this form applies must complete form VDZ-471-V or FPZ-500-V.

A. General information

- Enclose **original invoices** and proofs of payment (e.g., cheques, statements indicating amounts withheld from salary, wages or other income).
- Enclose photocopies of registration certificates showing that the vehicle used was registered for the period covered by this application (solely for purposes giving entitlement to a refund).
Example: Your refund application covers the period from September 1, 2002, to June 30, 2003. You must therefore enclose photocopies of two registration certificates, one for 2001–2002 and one for 2002–2003.
- Enclose a **photocopy of the lease** for each rented vehicle that used fuel giving entitlement to a refund.

B. invoices

- To be accepted, original fuel purchase invoices included with the application must
- show the names of the dealer and the purchaser;

- show the date of purchase;
- not have been claimed in a previous refund application;
- clearly show that the tax was paid by the purchaser to the dealer.

C. deadline for filing

The refund application must apply to fuel purchases made during a period of not more than 12 months, beginning on the date of the first fuel purchase covered by the application; the application must be filed within 15 months after the beginning of the period to which it applies.

Send your application to Ministère du Revenu du Québec to either of the following addresses:

3800, rue de Marly
Sainte-Foy (Québec)
G1X 4A5

or

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

Identification

Name of business or last name of individual	Québec enterprise number (NEQ)	Identification number (if applicable)
First name (in the case of an individual)	Social insurance number	
Address in full		Postal code

Particulars respecting the applicant (check the appropriate box or boxes)

<p>Is this your first application? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Was the gasoline respecting which you are applying for a fuel tax refund used to supply stationary engines? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Was the gasoline respecting which you are applying for a fuel tax refund used to supply aircraft engines? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Other uses (specify): _____</p>	<p>The vehicles registered for use exclusively on private land or on private roads were used for</p> <p><input type="checkbox"/> mining operations;</p> <p><input type="checkbox"/> forest operations;</p> <p><input type="checkbox"/> farming operations.</p>
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Refund requested

Number of litres used	Fuel tax paid per litre	TOTAL
_____ x _____	_____ = _____	_____
_____ x _____	_____ = _____	_____
_____ x _____	_____ = _____	_____
Total _____	Refund requested = \$ 	

The total number of litres must be identical to the number entered on line 2b (page 2).

Certification

I certify that the information provided on this form and in the attached documents is accurate and complete, and that the refund requested has not been claimed on any other application.

Signature Date Position or title Area code Telephone

For departmental use only

Période visée : du _____ au _____	Numéro de la demande
Date de réception _____	Remboursement recommandé \$ _____ Article de loi _____
Vérificateur _____	Supérieur immédiat _____

Statement of fuel purchased and fuel used

In the fuel oil columns on pages 2, 3 and 4 of this form, include diesel fuel, heavy oil and crude oil.

Period covered by this application:	year month day	to	year month day	GASOLINE Litres	AVIATION FUEL Litres	FUEL OIL Litres
1. Fuel supplies						
(a) Quantity in stock at the beginning of the period covered						1a
(b) Quantity purchased in Québec during the period covered (see total on page 3)				+		1b
(c) Quantity brought into Québec during the period covered, respecting which Québec fuel tax was paid (include proofs of payment of the tax) (see total on page 4)				+		1c
TOTAL =						

2. Fuel used during the period covered						
(a) Quantity used that does not give entitlement to a refund (see Table I below)						2a
(b) Quantity used that gives entitlement to a refund (see Table II below)				+		2b
(c) Quantity sold or delivered to other persons				+		2c
(d) Losses (give details)				+		2d
(e) Quantity in stock at the end of the period covered				+		2e
TOTAL =						

TABLE I – Fuel used that does not give entitlement to a refund

Description of machinery, motor vehicles and aircraft	Registration (if applicable)	Cubic centimetre displacement	Particulars of work done	Number of hours in operation		Litres used	
				Gasoline	Fuel oil	Gasoline	Fuel oil
TOTAL – Carry the totals (litres only) to the appropriate columns of line 2a above.							

TABLE II – Fuel used that gives entitlement to a refund

A) Description of machinery and motor vehicles	Registration (if applicable)	Cubic centimetre displacement	Particulars of work done	Number of hours in operation		Litres used	
				Gasoline	Fuel oil	Gasoline	Fuel oil
B) Aircraft (only for testing on the ground or in the air)							
TOTAL – Carry the totals (litres only) to the appropriate columns of line 2b above .							

I certify that the work was done at _____ on behalf of _____ .

Documents may be examined at _____ .

Name of resource person: _____

Area code	Telephone

