

## 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	<b>or</b>	Complexe Desjardins C.P. 3000, succ. Desjardins Montréal (Québec) H5B 1A4
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### 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)

Is this your first application?	<input type="checkbox"/> Yes <input type="checkbox"/> No	The vehicles registered for use exclusively on private land or on private roads were used for
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	<input type="checkbox"/> mining operations; <input type="checkbox"/> forest operations; <input type="checkbox"/> farming operations.
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	
Other uses (specify): _____		

### Refund requested

Number of litres used	Fuel tax paid per litre	TOTAL
_____	x _____ = _____	
_____	x _____ = _____	
_____	x _____ = _____	
<b>Total</b> _____		
The total number of litres must be identical to the number entered on line 2b (page 2).		<b>Refund requested = \$</b> _____

### 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 _____	
année      mois      jour	année      mois      jour	
Date de réception _____	Remboursement recommandé _____ \$	Article de loi _____
Vérificateur _____	année      mois      jour	Supérieur immédiat _____
	année      mois      jour	

Form prescribed by the Deputy Minister of Revenue

## **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:	from	year month day	to	year month day	GASOLINE	AVIATION FUEL	FUEL OIL
					Litres	Litres	Litres
<b>1. Fuel supplies</b>							
(a) Quantity in stock at the beginning of the period covered							
(b) Quantity purchased in Québec during the period covered (see total on page 3)				+			
(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)				+			
<b>TOTAL =</b>							

<b>2. Fuel used during the period covered</b>			
(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
<b>TOTAL =</b>			

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

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**TABLE II – Fuel used that gives entitlement to a refund**

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

**Statement of fuel purchases made in Québec** (please list in chronological order)

page 3

**Carry the totals to the appropriate columns of line 1b (page 2).**

**Carry the totals to the appropriate columns of line 1c (page 2), where applicable.**

## 1. General information

Tax paid on the purchase of fuel (gasoline and fuel oil) is refunded in the following cases:

- The fuel was used as an ingredient in a product manufactured by a person in the course of his or her principal occupation.
  - The fuel was purchased in Québec by a person carrying on a business and was then exported and used outside Québec, unless it was put in a tank supplying the engine of any of the following: a pleasure vehicle; a motor vehicle used to transport property or persons (other than a prescribed motor vehicle, as determined under paragraph (3) of section 50.12 of the Act); a prescribed motor vehicle; or an aircraft.
  - The fuel was used to operate a motor vehicle that was used for farming, forest or mining operations and that was registered for use exclusively on private land or on private roads.

Furthermore, tax paid on the purchase of gasoline is refunded in the following cases:

- The gasoline was used to supply a stationary engine.
  - The gasoline was used for the purpose of scientific research, experimentation or demonstration, unless it was used to supply a propulsion engine.
  - The gasoline was used to operate a pumper truck while the pumper truck was being used to fight forest fires.
  - The gasoline was used to supply an aircraft engine while the engine was being tested on the ground or in the air.

## 2 Restriction

If, immediately before its use, the fuel was contained in a tank supplying a propulsion engine and a stationary engine simultaneously, a fuel tax refund is granted only in the following case: the gasoline or non-coloured fuel oil was used to operate a motor vehicle that was used in farming, forest or mining operations and that was registered for use exclusively on private land or on private roads (or whose registration certificate included provision for such use).

### **3. Obligation to keep records**

Persons who apply for a refund must take an inventory that includes a description of the machinery and engines in which the fuel is used. They must also keep a register showing the quantities put into the fuel tank of each engine or machine. They must keep documents, including statements respecting their own use of the fuel.

In addition, they must keep and maintain the following records:

- (a) in the case of an engine equipped with an hour meter, a register of the accumulated hours indicating the reading at the beginning and end of each month;
  - (b) in the case of an engine not equipped with an hour meter, a daily register of the operating hours of the engine;
  - (c) in the case of a cement mixer, a monthly register of the number of cubic metres of concrete transported;
  - (d) in the case of a quarry, a monthly register of the number of cubic metres of stone crushed;
  - (e) in the case of a bituminous concrete plant, a monthly register of the number of cubic metres of concrete processed; and
  - (f) in the case of a peat bog, a monthly register of the number of cubic metres of peat extracted.

With respect to the purchase of bulk fuel only, applicants must enclose with this form the following documents: proof of transport and delivery of the fuel outside Québec; proof of payment of the fuel tax levied by the government at the place of delivery or, if applicable, proof of exemption from the tax at that place on fuel that is exported and used.