

Application for Compensation for Losses Due To Evaporation

Fuel Tax Act

Identification

Name of applicant		Social insurance number (for an individual)	
Current address in full			Québec enterprise number (NEQ)
	Postal code	Identification number	File number CA
Check: <input type="checkbox"/> Wholesale dealer <input type="checkbox"/> Retail dealer			

Conditions for obtaining compensation

Please read the following carefully

Note: An agent may not request compensation twice (i.e., once at the retail level and once at the wholesale level) for the same gasoline.

A. Application for compensation

Under section 53 of the Fuel Tax Act, a wholesale or retail dealer who holds a registration certificate or a permit for collection officers and who has not concluded an agreement with the Québec Minister of Revenue is entitled to compensation for gasoline lost due to evaporation. Compensation is calculated on the quantity of gasoline purchased for resale and stored before resale, with the exception of gasoline used by the dealer or by other persons at the dealer's expense. Compensation may be obtained if the dealer

- (1) sustains losses that are due to evaporation;
- (2) pays the tax to the supplier at the time of purchase and recovers it at the time of resale;
- (3) has not applied, under section 10 of the Act, for a refund of the tax paid;
- (4) files with the Minister, within three months following the end of a period not exceeding 12 months,
 - (i) a duly completed copy of this claim form, indicating, for the period covered by the claim, the total quantity of gasoline purchased and the total quantity of gasoline used by the dealer or by other persons at the dealer's expense;
 - (ii) the invoices for the gasoline purchased;
 - (iii) proof of payment of the fuel tax on the gasoline.

B. Purchase invoices

- (1) **Only original, receipted invoices** are to be submitted ([list the invoices on the following page of this form](#)).
- (2) The invoices must show the name of the supplier, the name of the purchaser, the date of purchase, the type of product purchased, the quantities purchased and the amount of tax.
- (3) The invoices must indicate that the Québec fuel tax was paid at the time of purchase.
- (4) No corrections must appear on the invoices.
- (5) The invoices must not have been submitted with a previous claim.
- (6) Invoices dated prior to the 15th month preceding the date of the claim will be refused.

Any compensation claim is subject to verification.

Storage

Type of product	Number of storage tanks	Total capacity of tanks (litres)	Number of flow pipes	Name of owner of pumps or storage tanks

Calculation of compensation

Compensation is calculated at the rate of \$33 per 100,000 litres.

Period covered by this claim: from year month day to year month day		For departmental use only
Total purchases (in litres), as calculated on the following page		
Deduct: – quantity (in litres) used for personal purposes		
– quantity (in litres) not stored	+	
– miscellaneous (in litres); please specify:	+	
Total quantity (in litres) to be deducted	=	
Total quantity (in litres) allowable for compensation purposes	=	
Total compensation (\$33 per 100,000 litres)		\$

Certification

I hereby certify that the information provided on this form and in all enclosed documents is accurate and complete.

Signature	Date	Position	Area code Telephone

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Date de réception	Calculé par	Catégorie	Litres	Montant	N° de la demande
				\$	

