

## Fuel Tax Refund Application for Vendors

### Fuel Tax Act

**Important:** This form is intended for vendors of fuel who, at the time of sale, collect an amount of tax (or an amount equal to the tax) lower than the amount equal to the tax they paid when purchasing the fuel. It is also intended for vendors who acquired gasoline in the territory under the jurisdiction of the Agence métropolitaine de transport (AMT) and sold it in a region outside this territory. For information on the regions in which a fuel tax reduction applies, refer to form [CA-2-V, Description of Regions](#).

		Québec enterprise number (NEQ)	
Name of claimant	First name (if applicable)	Collection officer's permit number	
Current address		Social insurance number (if applicable)	
		Postal code	Identification number
		File	

**Instructions** (please read carefully)

<p>1. To be entitled to the refund, the claimant must have filed all required <a href="#">CAZ-51.2.P-V</a> and <a href="#">CA-51.2.PA-V</a> forms.</p> <p>2. The claimant must have paid the tax in Québec to a person holding a collection officer's permit.</p> <p>3. The claimant must file documents substantiating the sales in regions in which a fuel tax reduction applies.</p> <p><b>These documents must be unaltered originals.</b></p> <p>They must indicate</p> <ul style="list-style-type: none"> <li>• the date of the transaction;</li> <li>• the name and address of the vendor;</li> <li>• the name and address of the purchaser;</li> <li>• the address to which the fuel was delivered;</li> <li>• the type of fuel, the quantity sold, the price, and the tax or the amount equal to the tax collected.</li> </ul> <p>These documents must not have been filed with previous claims and must be retained for the purposes of a future audit.</p>	<p><b>4. Quantity giving entitlement to a refund</b></p> <p>A refund may be claimed only with respect to the litres of fuel sold for which the tax or the amount equal to the tax collected is lower than the amount equal to the tax paid at the time the same fuel was purchased (provided the supplier did not grant a credit for the quantities covered by the refund application).</p> <p>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. The quantities reported must have been sold according to the volume measured at ambient temperature or the volume corrected to the reference temperature of 15° Celsius (volume must be measured in the same way for all calculations).</p> <p>On the reverse side of this form, you must list the invoices pertaining to the sales of fuel giving entitlement to a refund.</p> <p><b>File your application with one of the following offices of the Ministère du Revenu du Québec:</b></p> <ul style="list-style-type: none"> <li>• 3800, rue de Marly, Sainte-Foy (Québec) G1X 4A5</li> <li>• Complexe Desjardins, C.P. 3000, Succursale Desjardins, Montréal (Québec) H5B 1A4</li> </ul>
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Period covered by this application: from <input type="text" value="year"/> <input type="text" value="month"/> <input type="text" value="day"/> to <input type="text" value="year"/> <input type="text" value="month"/> <input type="text" value="day"/>	Period covered by the previous application (if applicable): from <input type="text" value="year"/> <input type="text" value="month"/> <input type="text" value="day"/> to <input type="text" value="year"/> <input type="text" value="month"/> <input type="text" value="day"/>
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**Calculation of refund claimed** (use a separate line for each tax rate)

	Name of <b>supplier</b>	Amount equal to the tax paid <b>per litre</b> (one line per rate)	Tax or amount equal to the tax collected <b>per litre</b> (see the following page)	Amount equal to the tax refundable <b>per litre</b>	Quantity sold ( <b>in litres</b> ) giving entitlement to a refund (see the following page)	Refund claimed
<b>Gasoline</b> <small>(see note below)</small>						
<b>Non coloured fuel oil</b>						
<b>Total refund claimed</b>						

**Note:** For gasoline acquired in the territory under the jurisdiction of the Agence métropolitaine de transport (AMT) and delivered outside that territory, complete the shaded area above if the amount of tax paid on the gasoline was \$0.167 per litre.

I certify that the information provided in this application and the enclosed documents is accurate and complete. I also certify that the amount claimed as a refund was not covered by a previous refund application and was not credited to me by a supplier.

Signature	Date	Position	Area code	Telephone
Name of resource person	Title		Area code	Telephone

**For departmental use only**

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

