

To be eligible for a refund, you must provide the necessary information within four years; if you do not comply within the prescribed time, the Ministère du Revenu du Québec may refuse to grant the refund claimed. (Please note that all the information requested must be received within the four-year period.)

Conditions to be eligible for a refund

A person must

- file an application;
- have paid an amount equal to the tobacco tax to a collection officer holding a permit or the specific tax on alcoholic beverages to the holder of a QST registration certificate;
- claim a refund amount equal to the tax paid with respect to (check)
 - tobacco beer wine
 - other alcoholic beverages;

- file supporting documents. These documents must be unaltered photocopies of the original invoices and must state
 - the date of the transaction,
 - the vendor's name and address,
 - the purchaser's name and address;
 - the permit number (tobacco) or QST registration certificate (beverages);
 - the address to which the merchandise was delivered,
 - the category, quantity and price of the merchandise, and the amount equal to the tax paid with respect to the merchandise.

Send your application to the Ministère du Revenu du Québec at

- 3800, rue de Marly, Sainte-Foy (Québec) G1X 4A5; or
- Complexe Desjardins, C.P. 3000
Succursale Desjardins, Montréal (Québec) H5B 1A4

Identification of applicant (please print)

Québec enterprise number (NEQ)	MRO identification number	File	Social insurance number
Name		First name (if applicant is an individual)	
Mailing address			
			Postal code
Contact person	Title	Area code	Telephone
Type of business			

Information and documents required

1. Is this a claim for theft? <input type="checkbox"/> Yes <input type="checkbox"/> No Is this a claim for damage? <input type="checkbox"/> Yes <input type="checkbox"/> No Include a copy of the police report (in the case of a theft) or the claims adjustor's report (in the case of damage)	2. Date of incident: _____ year month day 3. Give a brief description of the incident (time, place, circumstances): _____ _____
4. • Was the merchandise referred to in this application insured? <input type="checkbox"/> Yes <input type="checkbox"/> No • Did you file a claim with an insurance company? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes , please enclose a document from the insurance company certifying that it did not reimburse you for the amount equal to the tax paid.	
5. File a photocopy of your inventory records , if applicable, for the period preceding the incident. If you are unable to comply with the request above, provide photocopies of the purchase invoices for the three months preceding the incident.	
6. Usual quantity in stock (or total value of quantity in stock): • Cartons of cigarettes _____ (or \$ _____) • Litres of wine _____ (or \$ _____) • Cases of beer of 341 ml _____ nb _____ ml (or \$ _____) • Cases of beer of 650 ml _____ nb _____ ml (or \$ _____) • Cases of beer of other size _____ nb _____ ml (or \$ _____)	
7. Quantities of saleable merchandise in stock immediately after the incident (or total value of the quantity of saleable merchandise in stock): • Cartons of cigarettes _____ (or \$ _____) • Litres of wine _____ (or \$ _____) • Cases of beer of 341 ml _____ nb _____ ml (or \$ _____) • Cases of beer of 650 ml _____ nb _____ ml (or \$ _____) • Cases of beer of other size _____ nb _____ ml (or \$ _____)	
8. Number of days of operation per week: _____ days	
9. If you have any comments, use the space provided on the back of the form.	

Summary of the refund application. Before doing the summary, complete the section "Particulars of the claim" on the back of the form.

Tobacco products (amounts in boxes A and B on reverse)	• Cigarettes	\$	1
	• Other tobacco products	+	2
Beer (amount in box C on reverse)		+	3
Wine (amount in box D on reverse)		+	4
Alcoholic beverages other than beer or wine (amount in box E on reverse)		+	5
Add lines 1 through 5.	Total refund claimed	=	6

Certification

I certify that the information provided in this application and in the documents attached is accurate and complete, and that the amounts stated herein have not been claimed in any other application.

Signature Date Position Area code Telephone

For departmental use only

Date de l'événement année mois jour	Date de réception	Vérif. des calculs (initiales)	Article de la Loi	Intérêts à partir du	\$	N° de la demande
_____	_____	_____	_____	_____	_____	_____
Vérificateur		Date	Supérieur		Date	
_____		_____	_____		_____	



