

Application for a Refund of the Fuel Tax Paid by an Indian, a Band Council, a Tribal Council or a Band-Empowered Entity

Fuel Tax Act

This form must be completed by Indians, band councils, tribal councils or band-empowered entities wishing to apply for a refund of the fuel tax paid on fuel purchased for their own consumption at a fuel retail outlet operated by a retail dealer on an Indian reserve or in an Indian settlement. The retail dealer in question must hold a registration certificate issued under the *Act respecting the Québec sales tax* (QST).

Before completing this form, carefully read the information on page 4.

1 Identification of applicant (please print)

Check the box that corresponds to the type of applicant.

- Indian Tribal council
 Band council Band-empowered entity

Social insurance number

Identification number (if applicable) File

_____ **D C** _____

Name of applicant	
Address	Postal code
Attestation d'inscription number (if applicable)	Band number or Certificate of Indian Status number, as applicable (ten-digit number)

2 Periods covered

Period covered by this application: From _____ Y _____ M _____ D to _____ Y _____ M _____ D	Period covered by the previous application: From _____ Y _____ M _____ D to _____ Y _____ M _____ D
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3 Refund claimed (use a different line for each tax rate)

A Type of fuel	B Total number of litres (Total litres from Part 4)	C Tax rate (see table on page 4)	D Tax to be refunded
Gasoline	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
Non-coloured fuel oil (diesel)	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
Total litres purchased		Refund claimed =	

Do not use this area.

Période visée Du _____ A _____ M _____ J au _____ A _____ M _____ J	Date de réception _____ A _____ M _____ J	Remboursement accordé _____
Vérificateur _____	Date _____	Chef d'équipe _____
		Date _____

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4 Fuel purchases made on Indian reserves or in Indian settlements (continued)

Date of purchase	Invoice number	Name and address of retail dealer	Litres purchased	
			Gasoline	Non-coloured fuel oil (diesel)
Subtotal from previous page				
Total litres purchased per fuel type				

Carry the total litres purchased per fuel type (gasoline or non-coloured fuel oil (diesel)) to column B of the table in Part 3. Use a different line for each tax rate (applicable tax rates are indicated in the table on page 4).

5 Certification (complete the section that applies to your situation)

I, _____, certify that I am an Indian, and that the fuel referred to on the enclosed invoices was acquired for my own use.
Name of applicant (please print)

Attached is a copy of both sides of my Certificate of Indian Status. I have already provided my Certificate of Indian Status with a previous application.

Signature Date Area code Telephone

I, _____, domiciled at _____ and acting on behalf of the band council, tribal council or band-empowered entity identified in Part 1, certify that the fuel referred to on the enclosed invoices was acquired for the applicant's use.
Name of applicant's representative (please print)

Signature Date Area code Telephone

Table of tax rate per litre of fuel, by Indian reserve or settlement

Type of fuel	Period	Indian reserve or settlement			Other Indian reserves or settlements as described in Schedule I of the <i>Regulation respecting the application of the Fuel Tax Act</i>
		Cacouna, Whitworth, Odanak, Wendake, Wôlinak and Manawan	Kahnawake and Kanesatake	Listuguj and Gesgapegiag	
Gasoline¹	before April 1, 2010	\$0.1520	\$0.1670	\$0.1055	\$0.1055
	from April 1, 2010, to April 30, 2010	\$0.1620	\$0.1770	\$0.1155	\$0.1155
	from May 1, 2010, to March 31, 2011	\$0.1620	\$0.1920	\$0.1155	\$0.1155
	from April 1, 2011, to March 31, 2012	\$0.1720	\$0.2020	\$0.1255	\$0.1255
	from April 1, 2012, to June 30, 2012	\$0.1820	\$0.2120	\$0.1355	\$0.1355
	from July 1, 2012, to March 31, 2013	\$0.1820	\$0.2120	\$0.1455	\$0.1355
	as of April 1, 2013	\$0.1920	\$0.2220	\$0.1555	\$0.1455
Non-coloured fuel oil (diesel)¹	before April 1, 2010	\$0.1620	\$0.1620	\$0.1238	\$0.1238
	from April 1, 2010, to March 31, 2011	\$0.1720	\$0.1720	\$0.1338	\$0.1338
	from April 1, 2011, to March 31, 2012	\$0.1820	\$0.1820	\$0.1438	\$0.1438
	from July 1, 2012, to March 31, 2013	\$0.1920	\$0.1920	\$0.1538	\$0.1538
	as of April 1, 2013	\$0.2020	\$0.2020	\$0.1638	\$0.1638

1. For the rates in effect in the various regions of Québec for a given period, refer to the *Table of Fuel Tax in Québec, by Region (CA-1-V)* for the period in question. The table is available on our website at www.revenuquebec.ca.

General information

How to apply for a refund

Refund applications must cover a period of at least three months or the purchase of at least 500 litres of fuel. To obtain your refund, send this application **within four years** following the date of payment of the tax to the following address: **Revenu Québec, 3800, rue de Marly, Québec (Québec) G1X 4A5.**

Documents to enclose with the form

Attach all of your original invoices and proof of payment (cheques, statements of account, paid invoices) respecting the fuel purchases for which you are requesting a refund.

Requirements pertaining to the original invoices

The original invoices enclosed with this application must show the following information:

- if the purchaser is an Indian, the Indian's name and the **ten-digit number** on his or her Certificate of Indian Status;
- if the purchaser is a band council, tribal council or band-empowered entity, the purchaser's name and the name of its representative;
- the date of purchase;
- the name and address of the retail dealer;
- the fuel type, number of litres purchased and price paid; and
- the **licence plate number** of the vehicle fuelled, where applicable.

Special case: Tribal councils and band-empowered entities

When applying for a refund for the first time or at the request of the Minister of Revenue of Québec, a tribal council or band-empowered entity

must provide documents proving that it qualifies as a tribal council or band-empowered entity. Documents can be, for example, a copy of the band council's resolution, articles of incorporation or an extract from the incorporating act.

In addition, an incorporated band-empowered entity must provide a document attesting that the fuel was purchased for band management activities. "Band management activities" means activities or programs undertaken by a band or band-empowered entity that are not commercial activities for which the band or band-empowered entity would otherwise be entitled to an input tax refund.

Program for Administering the Fuel Tax Exemption for Indians

As of July 1, 2011, Indians, band councils, tribal councils and band-empowered entities can purchase fuel at service stations situated on Indian reserves or in Indian settlements in Québec **without having to pay the fuel tax.**

To benefit from the fuel tax exemption **at the time of purchase**, Indians must apply for the Attestation d'inscription by using the **Apply for Registration for the Program for Administering the Fuel Tax Exemption for Indians** online service or by filing form CA-1001-V, *Registration Application for Indians*. Band councils, tribal councils and band-empowered entities must file form CA-1002-V, *Registration Application for Band Councils, Tribal Councils or Band-empowered Entities*.

For more information, consult our website at www.revenuquebec.ca or call our client services, toll-free, at 1 800 567-4692.



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