

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 a 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

Complete Part 4 on the next page before completing this part. Then, in column B below, enter the total number of litres of gasoline and non-coloured fuel oil purchased, broken down by tax rate. Use a different line for each tax rate paid. The rates are listed in the table on page 4.

A Type of fuel	B Total number of litres (total litres from Part 4)	C Tax rate (see table on page 4)	D Taxe remboursable
Gasoline	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
Non-coloured fuel oil (diesel)	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 _____



4 Fuel purchases made on reserves or in Indian settlements

List all purchases, in chronological order. If there is not enough space below, photocopy this table, or create one containing the same elements in the same order using a spreadsheet program, and enclose it with your application.

Date of purchase	Invoice number	Name and address of retail dealer	Litres purchased	
			Gasoline	Non-coloured fuel oil (diesel)
Subtotal				

4 Fuel purchases made on 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				

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



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Table of tax rate per litre of fuel, by reserve or Indian settlement¹

Type of fuel	Period	Reserve or Indian settlement				Other reserves or Indian settlements listed in Schedule I to the <i>Regulation respecting the application of the Fuel Tax Act</i>
		Cacouna, Whitworth, Odanak, Wendake, Wôlinak and Manawan	Kahnawake and Kanesatake	Gesgapegiag	Listuguj	
Gasoline	2011-04-01 to 2012-03-31	\$0.1720	\$0.2020	\$0.1255	\$0.1255	\$0.1255
	2012-04-01 to 2012-06-30	\$0.1820	\$0.2120	\$0.1355	\$0.1355	\$0.1355
	2012-07-01 to 2013-03-31	\$0.1820	\$0.2120	\$0.1455	\$0.1455	\$0.1355
	2013-04-01 to 2015-03-31	\$0.1920	\$0.2220	\$0.1555	\$0.1555	\$0.1455
	as of 2015-04-01	\$0.1920	\$0.2220	\$0.1555	\$0.1220 ²	\$0.1455 ³
Non-coloured fuel oil (diesel)	2011-04-01 to 2012-03-31	\$0.1820	\$0.1820	\$0.1438	\$0.1438	\$0.1438
	2012-04-01 to 2013-03-31	\$0.1920	\$0.1920	\$0.1538	\$0.1538	\$0.1538
	as of 2013-04-01	\$0.2020	\$0.2020	\$0.1638	\$0.1638	\$0.1638

- For the rates in effect in the various regions of Québec, refer to the *Table of Fuel Tax Rates in Québec, by Region (CA-1-V)*, which is available on our website at www.revenuquebec.ca.
- This rate applies to gasoline sold at the fuel retail outlet located less than 5 km from the New Brunswick border.
- This rate is based on the information we have on file concerning the location of the fuel retail outlets situated within 20 km of the Ontario or New Brunswick border, be it in either of those provinces or in one of the reserves or Indian settlements listed in Schedule I.

General information

How to apply for a 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, his or her 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 (for example, a copy of the band council's resolution or 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 under the QST system.

Program for Administering the Fuel Tax Exemption for Indians

Under measures in effect since July 1, 2011, Indians, band councils, tribal councils and band-empowered entities can purchase fuel at service stations situated on 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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