

Statement Regarding the Volume of Fuel Purchased and Sold by a Collection Officer

Fuel Tax Act

This form is to be completed by collection officers to determine the amount equal to the fuel tax payable or to claim a refund of any overpayments where the reference temperature (ambient temperature or reference temperature of 15°C) used to measure the volume of fuel purchased was different from the one used to measure the volume of fuel sold. Before you complete this form, read the "Information" section on page 3.

1 Information about the collection officer

Identification number File Québec enterprise number (NEQ) Collection officer's permit number (if applicable)

Last name First name (if applicable)

Address Postal code

Period covered: from

Y	Y	Y	Y	M	M	D	D
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 to

Y	Y	Y	Y	M	M	D	D
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2 Tax payable or refund

Complete Part 4 before completing tables 1 and 2.

Table 1 Volume of fuel purchased at a volume corrected to 15 °C (Use a separate line for each tax rate.)

Fuel type	1 Number of litres measured at the ambient temperature at the time of delivery (actual volume)	2 Number of litres purchased at the reference temperature of 15°C (corrected volume) Enter the totals from Part 4.	3 Col. 1 – col. 2 (enter a negative result with a minus sign [-])	4 Tax rate per litre (see the note below)	5 Col. 3 x col. 4 (enter a negative result with a minus sign [-])	Page number of Part 4
Gasoline						
Non-coloured fuel oil (diesel)						
Total						

Note : Enter, for each fuel type, the applicable rate per litre shown on the purchase invoice. If more than one rate is shown on a single invoice for a single fuel type, use a line for each rate. See the *Table of Fuel Tax Rates in Québec, by Region* (CA-1-V).

Do not use this area.

Période visée : du	A A A A M M J J	au	A A A A M M J J	Numéro de la demande :
Date de réception	A A A A M M J J	Remboursement recommandé :	\$	Article de loi :
Vérificateur	A A A A M M J J	Supérieur immédiat	A A A A M M J J	



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Table 2 Actual volume of fuel purchased at ambient temperature (Use a separate line for each tax rate.)

Fuel type	1 Number of litres purchased at the reference temperature of 15°C (corrected volume)	2 Number of litres measured at the ambient temperature at the time of delivery (actual volume) Enter the totals from Part 4.	3 Col. 1 – col. 2 (enter a negative result with a minus sign [-])	4 Tax rate per litre (see the note below)	5 Col. 3 x col. 4 (enter a negative result with a minus sign [-])	Page number of Part 4
Gasoline						
Non-coloured fuel oil (diesel)						
					Total	

Add the totals of **tables 1 and 2**, taking into account the sign in front of each amount. If the result is positive, enter the amount and make your payment. Enter a negative amount with a minus sign (-). In both cases, enclose this form with form CA-51.2.PA-V, *Return for Collection Officers Who Have Not Entered into an Agreement*.

Tax payable or refund

Note : Enter, for each fuel type, the applicable rate per litre shown on the purchase invoice. If more than one rate is shown on a single invoice for a single fuel type, use a line for each rate. See the *Table of Fuel Tax Rates in Québec, by Region (CA-1-V)*.

3 Certification

I certify that all the information on this form is accurate and complete and that the amount of the refund claimed, if any, was not previously claimed on another application or refunded or credited by a supplier.

Signature

Date

Area code

Telephone

Extension

First and last name of resource person

Title



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Information

Enclose this form with form CA-51.2.PA-V, *Return for Collection Officers Who Have Not Entered into an Agreement*, that you submit to Revenu Québec each month and make your payment.

If you have completed this form to claim a refund, the refund must not have been previously claimed on another application or refunded or credited by one of the suppliers.

The refund application must cover 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.

For more information, see *An Overview of the Fuel Tax Act* (IN-222-V).

Instructions for completing Part 4

Complete Part 4 by entering your fuel purchases in the table in chronological order. You must enclose, for the period covered, copies of the first and last purchase invoices from each of your suppliers, together with their statements of account and copies of your first and last sale invoices. These invoices must show:

- the date of the transaction;
- the name and address of the vendor and the purchaser;
- the fuel type, the price, and the tax or the amount equal to the applicable tax;
- the number of litres at the volume corrected to 15°C **and** at the actual volume at the ambient temperature.

Group invoices as they appear in the table in Part 4.

If fuel was purchased at the volume corrected to 15°C, you can determine the volume at the ambient temperature at the time of sale in one of two ways. You can either use the volume measured at the ambient temperature specified by your supplier at the time of sale, or you can do the following calculation: Measure the temperature of the fuel in your tank at the time of sale and **divide** the number of litres you purchased by the correction factor (shown in the "Volume conversion table" below).

Example: A collection officer purchased 6,000 litres of gasoline measured at the volume corrected to 15°C. The ambient temperature (actual volume) of the fuel delivered is 20°C and the correction factor is 0.9937. To calculate the actual number of litres, divide 6,000 L by 0.9937. The collection officer therefore actually received 6,038 L (actual volume at the ambient temperature). In table 1, you must enter:

- 6,038 in column 1;
- 6,000 in column 2;
- 38 in column 3;
- 0.1920¹ in column 4;
- \$7.30 in column 5.

If fuel was purchased at the ambient temperature (actual volume), you can determine the volume corrected to 15°C. Multiply the factor (shown in the "Volume conversion table" below) corresponding to either the fuel temperature at the time of delivery or the temperature specified by the supplier by the number of litres received.

Example: A collection officer purchased 6,000 litres of gasoline measured at the ambient temperature (actual volume). The actual temperature of the fuel delivered is 20°C and the correction factor is 0.9937. To calculate the actual number of litres, multiply 6,000 L by 0.9937. The collection officer therefore actually received 5,962 L (volume corrected at 15°C). In table 2, you must enter:

- 5,962 in column 1;
- 6,000 in column 2;
- -38 in column 3;
- 0.1920¹ in column 4;
- -\$7.30 in column 5.

Note

You can file a copy of this form for a fuel type other than gasoline or non-coloured fuel oil (diesel), by replacing them by the fuel type concerned.

Use a copy of this form if you must make a payment or if you wish to claim a refund for a type of fuel other than gasoline or non-coloured fuel oil (diesel). Be sure to specify the type of fuel concerned.

Volume conversion table

Gasoline	Temperature	Fuel oil (diesel)	Gasoline	Temperature	Fuel oil (diesel)	Gasoline	Temperature	Fuel oil (diesel)	Gasoline	Temperature	Fuel oil (diesel)
0.9862	26°C	0.9907	1.0000	15°C	1.0000	1.0137	4°C	1.0093	1.0273	-7°C	1.0185
0.9874	25°C	0.9915	1.0013	14°C	1.0008	1.0149	3°C	1.0101	1.0285	-8°C	1.0193
0.9887	24°C	0.9924	1.0025	13°C	1.0017	1.0162	2°C	1.0109	1.0297	-9°C	1.0201
0.9900	23°C	0.9932	1.0037	12°C	1.0025	1.0174	1°C	1.0118	1.0310	-10°C	1.0210
0.9912	22°C	0.9941	1.0050	11°C	1.0034	1.0187	0°C	1.0126	1.0322	-11°C	1.0218
0.9925	21°C	0.9949	1.0062	10°C	1.0042	1.0199	-1°C	1.0134	1.0334	-12°C	1.0226
0.9937	20°C	0.9958	1.0075	9°C	1.0051	1.0211	-2°C	1.0143	1.0346	-13°C	1.0235
0.9950	19°C	0.9966	1.0087	8°C	1.0059	1.0224	-3°C	1.0151	1.0359	-14°C	1.0243
0.9962	18°C	0.9975	1.0100	7°C	1.0067	1.0236	-4°C	1.0160	1.0371	-15°C	1.0251
0.9975	17°C	0.9983	1.0112	6°C	1.0076	1.0248	-5°C	1.0168	1.0383	-16°C	1.0259
0.9987	16°C	0.9992	1.0125	5°C	1.0084	1.0261	-6°C	1.0176			

1. This is the rate applicable (since **April 1, 2015**) to gasoline, according to the *Table of Fuel Tax Rates in Québec, by Region* (CA-1-V).



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4 Fuel purchases covered by the return or the application for a refund

Enter the requested information only where the volume of fuel purchased and the volume of fuel sold were measured at **different** reference temperatures (ambient temperature or reference temperature of 15°C).

Complete a separate page for each tax rate. If necessary, you can list fuel purchases made at the same rate on the following page. If there is not enough space or you are entering more than one tax rate, photocopy this table and enter the required information or create a table containing the **same items**, in the **same order**, using a spreadsheet program and enclose it with this form.

Identification number: _____ File: **C, A** _____ Period covered: From _____ to _____ Tax rate: 0. _____

Y Y Y Y M M D D Y Y Y Y M M D D

Check the appropriate box.

- Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)
- Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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4 Fuel purchases covered by the return or the application for a refund (continued)

Complete a separate page for each tax rate.

Check the appropriate box and enter the requested information.

- Purchases at the same rate as on the previous page
- Purchases at a tax rate other than the rate on the previous page

Identification number: _____ File: **CA** _____ Period covered: From _____ to _____ Tax rate: 0. _____
Y Y Y Y M M D D Y Y Y Y M M D D

Check the appropriate box.

- Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)
- Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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4 Fuel purchases covered by the return or the application for a refund (continued)

Complete a separate page for each tax rate.

Check the appropriate box and enter the requested information.

Purchases at the same rate as on the previous page

Purchases at a tax rate other than the rate on the previous page

Identification number: _____ File: **CA** _____ Period covered: From _____ to _____ Tax rate: 0. _____
Y Y Y Y M M D D Y Y Y Y M M D D


Check the appropriate box.

Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)

Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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4 Fuel purchases covered by the return or the application for a refund (continued)

Complete a separate page for each tax rate.

Check the appropriate box and enter the requested information.

Purchases at the same rate as on the previous page

Purchases at a tax rate other than the rate on the previous page

Identification number: _____ File: **CA** _____
 Period covered: From _____ to _____ Tax rate: 0. _____
Y Y Y Y M M D D Y Y Y Y M M D D

Check the appropriate box.

Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)

Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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4 Fuel purchases covered by the return or the application for a refund (continued)

Complete a separate page for each tax rate.

Check the appropriate box and enter the requested information.

Purchases at the same rate as on the previous page

Purchases at a tax rate other than the rate on the previous page

Identification number File CA Period covered From to Tax rate 0.

Check the appropriate box.

Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)

Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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4 Fuel purchases covered by the return or the application for a refund (continued)

Complete a separate page for each tax rate.

Check the appropriate box and enter the requested information.

Purchases at the same rate as on the previous page

Purchases at a tax rate other than the rate on the previous page

Identification number File CA
 Period covered From to
Y Y Y Y M M D D Y Y Y Y M M D D

Check the appropriate box.

Number of litres **purchased**, measured at the reference temperature of 15°C (corrected volume)

Number of litres **purchased**, measured at the ambient temperature (actual volume)

Date of purchase	Invoice number	Supplier's name and complete address	Number of litres purchased at the reference temperature of 15°C (corrected volume)		Number of litres purchased at the ambient temperature (actual volume)		Amount of purchase
			Gasoline	Non-coloured fuel oil (diesel)	Gasoline	Non-coloured fuel oil (diesel)	
Carry the results to the line corresponding to the fuel type in column 2 of table 1.			Total				
Carry the results to the line corresponding to the fuel type in column 2 of table 2.			Total				

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