

# Application for a Refund of Fuel Tax Paid on Fuel Used for Certain Purposes

## Fuel Tax Act

This form must be filed by any person applying for a refund of fuel tax paid on fuel (gasoline or fuel oil) used for certain purposes. For information on how the fuel must have been used to give entitlement to the refund, see page 4. You can also go to our website at [revenuquebec.ca](http://revenuquebec.ca).

You **must not** complete this form if the applicant:

- holds an IFTA licence. In this case, complete form CAZ-510-V, *Quarterly Fuel Tax Return*;
- is a farmer or fisher who is applying for a refund of fuel tax paid on gasoline used to supply the engines of fishing boats or farm machinery. In this case, complete form CA-10-V, *Application for a Refund of the Fuel Tax Paid by Fishers and Farmers*;
- is applying for a refund of fuel tax paid on the purchase of biodiesel. In this case, complete form CA-10.B1-V, *Application for a Refund in Respect of Biodiesel Fuel*;

- is applying for a refund of fuel tax paid on gasoline used to supply the engine of a commercial vessel. In this case, complete form CA-10.C-V, *Application for a Fuel Tax Refund in Respect of Gasoline Used to Supply the Engine of a Commercial Vessel*.
- is applying for a refund of the fuel tax paid on fuel used to supply the engine of a motor vehicle to run the vehicle's auxiliary equipment rather than propulse it. In this case, complete form CA-10.7-V, *Application for a Tax Refund Respecting Fuel Used for Stationary Purposes*.

**You cannot use this form to change an address.** Go to our website to see how to change an address.

### 1 Information about the applicant (please print)

Québec enterprise number (NEQ) (if applicable)      Identification number (if applicable)      File      Social insurance number (if applicable)

\_\_\_\_\_ D C \_\_\_\_\_

Last name of the individual or name of entity \_\_\_\_\_

First name or business name (if different from name of entity) \_\_\_\_\_

Apartment or suite      Street number      Street name or P.O. box \_\_\_\_\_

City, town or municipality \_\_\_\_\_ Province      Postal code \_\_\_\_\_

### 2 Fuel used

For what purpose was the fuel covered by this refund application used? Check the appropriate box. If you check "Other uses," explain how the fuel was used and attach documents supporting the claim (see page 4).

Mining operations       Forest operations       Farming operations       Other uses (specify): \_\_\_\_\_

### 3 Period

Period covered by this application: from 

|   |   |   |   |   |   |   |   |  |  |
|---|---|---|---|---|---|---|---|--|--|
|   |   |   |   |   |   |   |   |  |  |
| Y | Y | Y | Y | M | M | D | D |  |  |

 to 

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| Y | Y | Y | Y | M | M | D | D |  |  |

### 4 Refund claimed

| Fuel type                       | Number of litres used | × | Fuel tax paid per litre <sup>1</sup> | = | Fuel tax paid                   |
|---------------------------------|-----------------------|---|--------------------------------------|---|---------------------------------|
| Gasoline (ARTM) <sup>2</sup>    | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
| Gasoline (ARTM) <sup>2</sup>    | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
|                                 | [ ]                   | × | [ ]                                  | = | [ ] [ ]                         |
| <b>Total number of litres =</b> | [ ]                   |   |                                      |   | <b>Refund claimed =</b> [ ] [ ] |

The total must be equal to the total number of litres entered in the table in Part 5.

1. For the tax rates (by fuel type and by region) in effect during the period covered by this application, refer to the version of the *Table of Fuel Tax Rates in Québec, by Region* (CA-1-V) for the period in question. These tables are available on our website.  
 2. For a list of the municipalities and reserves covered by the jurisdiction of the Autorité régionale de transport métropolitain (ARTM) or the Gaspésie – Îles-de-la-Madeleine administrative region (RAGIM), go to our website or contact us.



### 5 Fuel that gives entitlement to a refund

| Description of machinery,<br>motor vehicles and aircraft | Registration<br>number<br>(if applicable) | Particulars of work done <sup>3</sup> | Number<br>of hours<br>in operation | Litres used                                |          |
|--|---|---------------------------------------|------------------------------------|--|----------|
|  |   |                                       |                                    | Gasoline and<br>aviation fuel <sup>4</sup> | Fuel oil |
|  |   |                                       |                                    |  |          |
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|  |   |                                       |                                    |  |          |
| <b>Total</b>   |   |                                       |                                    |  |          |

You cannot claim a refund for fuel that has not yet been used.

Provide the requested information for any work listed in the table that was done on behalf of a third party. If there is not enough space, attach a separate sheet with the requested information.

Work done in \_\_\_\_\_ on behalf of \_\_\_\_\_.

Work done in \_\_\_\_\_ on behalf of \_\_\_\_\_.

Work done in \_\_\_\_\_ on behalf of \_\_\_\_\_.

3. Describe how the machinery, motor vehicles and aircraft were used. For example, for mining operations, this may include prospecting and ore extraction (enter the type of ore and the extraction method used) and processing the ore up to the first stage of concentration, such as crushing and transporting it to the mill. For forestry operations, this may include cutting and transporting logs in a forest in order to harvest it, as well as reforestation following a cut. It may also include construction and infrastructure maintenance required for access to the mineral or wood resource.
4. The fuel tax paid on aviation fuel can be refunded only if the aviation fuel was used to supply the engine of an aircraft during testing on the ground or in the air.

**6 Statement of fuel purchases made in Québec**

**6.1 Fuel purchases covered by the refund application**

List the fuel purchased in Québec or brought into Québec in chronological order. Enter only the fuel used for purposes giving entitlement to the refund.

If it is not possible to list the fuel purchases separately, attach all fuel purchase records for the period covered by the application. Make sure to complete Part 5 and claim a refund only for the fuel used for purposes giving entitlement to a refund.

If there is not enough space, attach a photocopy of this part or a spreadsheet with the same items in the same order to the application. Be sure to enter the requested information and carry the totals below to the first line of the new table.

| Date         | Supplier's name | Place where fuel was acquired or delivered<br><small>(street number, street name, city, postal code)</small> | Invoice number | Number of litres           |                   | Tax rate paid |
|--------------|-----------------|--|----------------|----------------------------|-------------------|---------------|
|              |                 |  |                | Gasoline and aviation fuel | Fuel oil (diesel) |               |
|              |                 |  |                |                            |                   |               |
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|              |                 |  |                |                            |                   |               |
| <b>Total</b> |                 |  |                |                            |                   |               |

**6.2 Total number of litres of fuel purchased**

Enter the total number of litres of fuel purchased or brought into Québec for the period covered by this application, **including fuel for which a refund is not being claimed.**

| Number of litres           |          |
|----------------------------|----------|
| Gasoline and aviation fuel | Fuel oil |
|                            |          |

**7 Signature**

I certify that the information provided on this form is accurate and complete, and is substantiated by appropriate supporting documents. I also certify that the same refund has not been claimed on any other application.

\_\_\_\_\_  
 Name of authorized representative    Position or title    Area code    Telephone

\_\_\_\_\_  
 Signature    Date

## Information

### Use of fuel for certain purposes

To give entitlement to a refund of the fuel tax paid, the fuel used (generally gasoline or non-coloured fuel oil) must meet the following conditions:

- The fuel was used as an ingredient in a product manufactured by a person in the course of his or her principal occupation.
- The fuel was purchased in Québec by a person carrying on a business and was then exported and used outside Québec, unless it was put in a tank supplying the engine of a pleasure vehicle, a motor vehicle used to transport property or persons, or an aircraft.
- The fuel was used to operate a motor vehicle that was used for farming, forest or mining operations and that was registered for use exclusively on private land or on private roads (see “Notes” below).

The fuel tax paid on the purchase of gasoline can also be refunded in the following cases:

- The gasoline was used only to supply a stationary engine (see “Notes” below).
- The gasoline was used for the purpose of scientific research, experimentation or demonstration, unless it was used to supply a propulsion engine.
- The gasoline was used to operate a pumper truck while the pumper truck was being used to fight forest fires.
- The gasoline was used to supply an aircraft engine while the engine was being tested on the ground or in the air.

The fuel tax paid on bunker fuel or crude oil used to supply a stationary engine can also be refunded.

The fuel tax paid on coloured fuel oil can be refunded if it was purchased in Québec by a person carrying on a business and was exported and used outside Québec to supply a railway locomotive engine.

### Notes

Under the fuel tax system, the operation of a stone quarry, a gravel pit or a sand pit does not constitute a mining operation.

A full refund of the fuel tax paid on fuel (gasoline or fuel oil) that was, immediately before its use, in a tank supplying a propulsion engine and a stationary engine simultaneously will be granted only if the fuel was used:

- for the operation of a motor vehicle registered for use exclusively on private land or on private roads; and
- in a farming, forest or mining operation.

If either of the preceding requirements is not met, a partial refund of the fuel tax paid may be granted if the fuel was used in a vehicle prescribed by regulation that uses eligible equipment. Normally such equipment is run by power takeoff. In this case, file form CA-10.7-V, *Application for a Tax Refund Respecting Fuel Used for Stationary Purposes*.

### Registers and documents

Applicants must take an inventory that includes a description of the machinery and engines in which the fuel is used. They must also keep a register showing the quantities put into the fuel tank of each engine or machine (see the example below). They must keep documents, including statements respecting their own use of the fuel.

### Example

Machinery: 2011 John Deere excavator 160D LC,  
registration number V12345

Operation: Agricultural operations – Contract number 1234 –  
ABC Inc. – Sherrington worksite

| Date       | Hours in operation | Number of litres of diesel put into fuel tank | Reference document, if applicable (such as a bill of lading) |
|------------|--------------------|---|--|
| 2020-04-17 | 8                  | 100   | Bill number 82713  |
| 2020-04-18 | 6                  | –   | –  |
| 2020-04-21 | 4                  | 100   | Bill number 82901  |

In addition, they must keep and maintain the following records:

- in the case of an engine equipped with an hour meter, a register of the accumulated hours indicating the reading at the beginning and end of each month;
- in the case of an engine not equipped with an hour meter, a daily register of the operating hours of the engine;
- in the case of a cement mixer, a monthly register of the number of cubic metres of concrete transported;
- in the case of a quarry, a monthly register of the number of cubic metres of stone crushed by each machine equipped with a stationary engine for which a refund is claimed;
- in the case of a bituminous concrete plant, a monthly register of the number of cubic metres of concrete processed; and
- in the case of a peat bog, a monthly register of the number of cubic metres of peat extracted.

### Filing

**You do not have to attach fuel purchase invoices to this form.** However, you must keep them for six years in case we ask for a **copy. Do not send original documents because they will not be returned.**

We may request the following documents:

- a copy of the invoices;
- proof of payment (e.g., copies of both sides of cheques, statements of account, documents related to deductions from salary, wages or other income);
- a photocopy of the registration certificate for the vehicle used during the period covered by the refund application;
- a **photocopy of the lease** for each rented vehicle that used fuel giving entitlement to a refund;
- if the applicant operates a business and exported bulk fuel, proof of transport and delivery of the fuel outside Québec and proof of payment of the fuel tax levied by the government at the place of delivery or, if applicable, proof of exemption from the tax at that place on fuel that is exported and used.

### Invoices

To be accepted, copies of the fuel purchase invoices must:

- show the name and address of the dealer;
- show the name and address of the purchaser;
- show the date of fuel purchase;
- not have been claimed in a previous refund application;
- clearly show that the purchaser paid the tax to the dealer.

You must also keep proof of payment (cheques, source deductions, etc.). A reconciliation of all litres of fuel purchased and used may be requested, including consumption records and fuel invoices not covered by this application.

### Period covered and filing deadline

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.

Send your application to the following address:

Revenu Québec  
3800, rue de Marly  
C. P. 25333, succursale Terminus  
Québec (Québec) G1A 0B6



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