

## 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 that want 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

Identification number (if applicable)    File                      Social insurance number  
 \_\_\_\_\_ **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 Period covered

Period covered by this application: From \_\_\_\_\_ to \_\_\_\_\_  
Y Y Y Y M M D D                      Y Y Y Y M M D D

### 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 Refundable tax
Gasoline	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
Non-coloured fuel oil (diesel)	x	▶	+
	x	▶	+
	x	▶	+
	x	▶	+
Total litres purchased		<b>Refund claimed =</b>	







**Table of tax rates per litre of fuel, by reserve or Indian settlement<sup>1</sup>**

Type of fuel	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	\$0.1920	\$0.2220	\$0.1555	\$0.1220 <sup>2</sup>	\$0.1455 <sup>3</sup>
Non-coloured fuel oil (diesel)	\$0.2020	\$0.2020	\$0.1638	\$0.1638	\$0.1638

- For the rates in effect in Québec, refer to the *Table of Fuel Tax Rates in Québec, by Region (CA-1-V)*, available at [revenuquebec.ca](http://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 (such as 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, visit [revenuquebec.ca](http://revenuquebec.ca) or call our client services toll-free at 1 800 567-4692.

