

# Application for a Refund of the Fuel Tax Paid by Fishers and Farmers

## Fuel Tax Act

Complete this form to apply for a refund of the fuel tax paid on **gasoline** used to supply the engines of fishing boats or farm machinery.

Use the *QST Return* (form VDZ-471-V) or the *GST/HST – QST Return* (form FPZ-500-V) to apply for a refund of the Québec sales tax paid on the gasoline covered by this form.

In the case of farm machinery, a refund can be claimed only for the gasoline consumed while the machinery was used for farming work, provided that the applicant's principal occupation is farming in respect of an immovable owned or leased. In the case of a fishing boat, a refund can be claimed only for the gasoline consumed while the boat was used for fishing, provided that the applicant's principal occupation is fishing or the processing and the marketing of fish.

To apply for a tax refund for gasoline used to operate a motor vehicle used for farming operations that is registered for use exclusively on private land or on private roads, complete the *Application for a Refund of Fuel Tax Paid on Fuel Used for Certain Purposes* (form CA-10.B-V).

### 1 Information on the applicant

Social insurance number

Québec enterprise number (NEQ)

Identification number

File

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Last name and first name of individual or name of entity

Address \_\_\_\_\_ Postal code \_\_\_\_\_

Gross annual income from fishing or farming \_\_\_\_\_ 1 \_\_\_\_\_

Does the applicant have an occupation (remunerated or not) other than fishing or farming?  Yes  No

If **yes**, provide the following information:

- Proportion of the year devoted to the other occupation \_\_\_\_\_ 2 \_\_\_\_\_ %
- Income derived from the other occupation \_\_\_\_\_ 3 \_\_\_\_\_

### 2 Statement of gasoline acquisition and consumption

Period covered by the application: from \_\_\_\_\_ to \_\_\_\_\_

**Gasoline Litres**

Do not use this area
Essence

#### Gasoline acquired

Quantity in stock at the beginning of the period	+	4	_____
Quantity purchased in Québec	+	5	_____
Quantity brought into Québec on which Québec fuel tax was paid (please provide documents showing that the tax was paid)	+	6	_____
Add lines 4 to 6.	<b>Total</b>	= 7	_____

#### Gasoline consumed

Quantity consumed that does not give entitlement to a refund (complete Table 1 on page 2)		8	_____
Quantity consumed that gives entitlement to a refund (complete Table 2 on page 2)	+	9	_____
Quantity sold or delivered to others	+	10	_____
Losses	+	11	_____
Quantity in stock at the end of the period	+	12	_____
Add lines 8 to 12.	<b>Total</b>	= 13	_____

**Do not use this area.**

Période visée : du _____ au _____	Date de réception _____	Remboursement recommandé _____
Vérificateur _____	Supérieur immédiat _____	_____



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### 3 Refund claimed

Break down the quantity of gasoline consumed that gives entitlement to a refund (line 9 of Part 2) in column 1. Use a separate line for each applicable tax rate according to the jurisdiction or region.

Gasoline	1 Litres of gasoline consumed	2 Tax rate <sup>1</sup>	3 Fuel tax paid
Gasoline consumed in the jurisdiction of the ARTM <sup>2</sup>	x		▶
Gasoline consumed in the RAGIM <sup>2</sup>	x		+
Gasoline	x		+
Gasoline	x		+
Gasoline	x		+
Gasoline	x		+
Add the amounts in column 3.		<b>Refund claimed</b>	=

### 4 Certification

I certify that the information provided on this form and in the attached documents is accurate and complete, and that the refund has not been claimed in any other refund application. I also certify that I am authorized to sign this application.

Last name and first name of the authorized person	Title or position	Area code	Telephone	Extension
Signature	Date			

**Table 1 – Quantity of gasoline consumed that does not give entitlement to a refund**

Description of machine, motor vehicle or boat	Registration number (if applicable)	Odometer reading		Kilometres travelled	Litres of gasoline consumed
		Beginning of period	End of period		
<b>TOTAL</b>					

Add the amounts in the last column and carry the result to line 8 in Part 2.

**Table 2 – Quantity of gasoline consumed that gives entitlement to a refund**

Description of farm machinery	Registration number (if applicable)	Particulars of work done	Hours in operation	Litres of gasoline consumed
Description of boat (make, model and year)	Dimensions	Type of fishing or products fished	Hours in operation	Litres of gasoline consumed
<b>Total</b>				

Add the amounts in the last column and carry the result to line 9 in Part 2



## Notes

1. For the tax rates in effect during the period covered by this application, refer to the version of the *Table of Fuel Tax Rates in Québec, by Region* (form CA-1-V) for the period in question. These tables are available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).
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), visit our website or contact us.

## General Information

### Eligibility conditions

To be entitled to a refund, the applicant must:

- have paid the fuel tax to a retail dealer that holds a registration certificate;
- apply for the refund for gasoline purchases made during a period of **not more than 12 months** beginning on the date of the first purchase;
- file the refund application within **15 months** following the date of the first purchase;
- provide original invoices and proof of payment (cheque, receipt from the supplier, etc.) that show the:
  - name and address of the dealer;
  - purchase date;
  - name and address of the purchaser;
  - litres of gasoline purchased; and
  - purchase price and tax paid.

### Registers and documents

The applicant must:

- take an inventory that includes a description of the machinery and engines in which the fuel is used;
- enter in a register the number of litres put into the fuel tank each time an engine or machine is fuelled;
- keep receipts showing fuel consumption;
- keep a register of the accumulated hours indicating the meter readings at the beginning and end of each month (for an engine equipped with an hour-meter); and
- keep a register of the hours the engine operates each day (for an engine not equipped with an hour-meter).

### Quantity giving entitlement to a refund

A refund of the fuel tax paid can be claimed only on the gasoline actually consumed in the 12-month period covered by this application. The tax paid on gasoline in stock does not give entitlement to a refund.

Use Tables 1 and 2 to make a list of the vehicles and determine the quantity of gasoline consumed for which a tax refund can be claimed and the quantity for which no refund can be claimed.

### Submitting the application

Send the application to the following address:

Revenu Québec  
3800, rue de Marly  
Québec (Québec) G1X 4A5

### Important

If we receive the refund application more than 15 months following the first gasoline purchase, it can be refused. Note that the date of reception is the date on which the application is received at the address given above.

