

## Application for a Fuel Tax Refund in Respect of Gasoline Used to Supply the Engine of a Commercial Vessel

Fuel Tax Act

Complete this form to claim a refund of the fuel tax paid by a person (individual or business) on the purchase of gasoline in Québec after July 11, 2013, to supply the engine of a commercial vessel.

At the time of purchase, the gasoline must have been poured directly into the fuel tank supplying the engine of a commercial vessel. See General Information on page 4.

### 1 Identification (please print)

Québec enterprise number (NEQ)	Identification number (if applicable) File	Social insurance number
Last name and first name of individual or name of business		
Address		Postal code

### 2 Information about the application

Is this the first application? (See General Information on page 4.) .....  Yes  No

Period covered<sup>1</sup>: ..... from 

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

 to 

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

### 3 Refund claimed

Complete parts 5 and 6 before completing this part.

#### Territory or region of gasoline purchase

		Fuel tax paid
Gasoline purchased in the jurisdiction of the ARTM <sup>2</sup>	1	
Gasoline purchased in the jurisdiction of the RAGIM <sup>2</sup>	+ 2	
Gasoline purchased in other regions	+ 3	
Add lines 1 to 3.	<b>Refund claimed = 4</b>	

### 4 Certification

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

Last name and first name of the authorized person (please print)	Position or title	Signature	Date

1. An application must cover a period of no less than three months and no more than twelve months. An application may be filed for a period of less than three months if at least 3,000 litres of gasoline were purchased.
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 at [www.revenuquebec.ca](http://www.revenuquebec.ca) or contact us.



123S ZZ 49505183





## General Information

### Eligibility

A refund can be granted, provided **all** the following conditions are met:

- The gasoline was purchased after July 11, 2013.
- The commercial vessel's engine runs on gasoline.
- The gasoline was poured directly from the delivery nozzle of a retailer's fuel distribution appliance into the tank installed as standard equipment for supplying the engine of a commercial vessel.
- The gasoline was not pumped from a storage tank belonging to the applicant.

A commercial vessel is any vessel used principally for purposes other than pleasure.

### Documents to enclose

Enclose the **original invoices** for gasoline purchases covered by this application and the corresponding proof of payment. The invoices must include the following information:

- the name and address of the dealer;
- the date of purchase;
- the name and address of the purchaser;
- the quantity of fuel purchased (in litres);
- the purchase price and the tax paid.

### First application or new commercial vessel

If this is the first application for a refund or if the applicant is operating a new commercial vessel, **also enclose** the following documents:

- a photocopy of the purchase or lease contract for the commercial vessel;
- proof of civil liability insurance;
- a document showing the specifications of the engine;
- a document showing the capacity of the fuel tank;
- a photocopy of the commercial vessel registration document issued by Transport Canada.

### Books and records

Anyone claiming a refund must keep a register indicating each quantity of fuel transferred to the supply tank of a commercial vessel's engine. Books and records must be kept for six years after the beginning of the period covered by the application.

The claimant must also keep the following records:

- in the case of an engine that has an hour meter, a register of the number of hours accumulated showing the readings at the beginning and end of each month;
- in the case of an engine that does not have an hour meter, a daily register of the number of hours the engine has been in operation.

### Period covered by the application

The refund application must cover a period of not less than 3 months and not more than 12 months, beginning on the date of the first fuel purchase covered by the application. An application may be filed for a period of less than three months if at least 3,000 litres of gasoline were purchased. The application must be filed within 15 months after the date of the first fuel purchase.

Note that the reception date is the date on which the application is received at the address below.

### Submitting the application

Send the application to the following address:

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

