

Return to Be Completed by Consumers Required to Remit Fuel Tax

Fuel Tax Act

This form is intended for any person (hereinafter "the consumer") who, directly or indirectly, for himself or herself, or for others, consumes or uses fuel without paying the fuel tax.

Obligation to report

Consumers who have not paid fuel tax at the time they acquired fuel must use this return to report the tax and remit it to the Minister of Revenue. Consumers who produce fuel have the same obligation regarding fuel they produce or use.

Deadline for filing the return and making the payment

Both the return and the payment must be sent to C.P. 8025, succursale Place-Desjardins, Montréal (Québec) H5B 0A8, by the **15th** day of the month following the month in which the fuel was acquired or produced.

The date on which the return is filed and the tax paid is the date on which the return and payment are received.

Payments may be made by cheque or money order payable to the **Minister of Revenue of Québec**. The cheque or money order must show the consumer's Québec enterprise number (NEQ), identification number or social insurance number, as applicable.

Penalty and interest

If the consumer fails to remit an amount by the deadline prescribed by the *Fuel Tax Act*, the consumer is liable to a penalty of up to 15% of the amount payable. In addition, interest is charged, at the prescribed rate, on any amount not paid by the prescribed deadline.

For further information, visit our website at www.revenuquebec.ca or call us at:

- 514 873-4692 (in the Montréal area);
- 418 659-4692 (in the Québec City area); or
- 1 800 567-4692 (toll-free).

1 Information about the consumer (please print)

Enter the numbers applicable to the consumer's situation.

Social insurance number <div style="border: 1px dashed black; height: 20px; width: 100%;"></div>	Québec enterprise number (NEQ) <div style="border: 1px dashed black; height: 20px; width: 100%;"></div>	Identification number <div style="border: 1px dashed black; height: 20px; width: 100%;"></div>
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Last name	First name
Business name (if different from the name above)	
Mailing address	Postal code <div style="border: 1px dashed black; height: 20px; width: 100%;"></div>
Name of resource person (where applicable)	Area code Telephone Extension <div style="border: 1px dashed black; height: 20px; width: 100%;"></div>

2 Monthly period covered by the return

Monthly period covered: from

Y	M	D
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 to

Y	M	D
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3 Tax payable

Complete a separate copy of this form for each different rate applicable to a **same type** of fuel.

Type of fuel	1 Quantity acquired, in litres	2 Tax rate ¹	3 Tax payable (multiply col. 1 by col. 2)
Gasoline (increased rate ² applicable to the area of jurisdiction of the Autorité régionale de transport métropolitain)			
Gasoline (increased rate ² applicable to the Gaspésie–Îles-de-la-Madeleine administrative region, after June 30, 2012)			
Gasoline (regular rate)			
Gasoline (reduced rate)			
Non-coloured fuel oil (regular rate)			
Non-coloured fuel oil (reduced rate)			
Aviation fuel (regular rate)			
Add the amounts in column 3.		Tax payable	

- 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.
- The increased tax rate on gasoline also applies to the gasoline used for the consumer's own consumption. For a list of the municipalities and reserves covered by the jurisdiction of the Autorité régionale de transport métropolitain or the Gaspésie–Îles-de-la-Madeleine administrative region, visit our website or contact us.

4 Certification

I certify that the information provided in this return is accurate and complete and that I am authorized to sign.

Name of authorized person (please print) Signature Date Area code Telephone Extension



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