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QUÉBEC



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# GUIDE FOR RETAIL DEALERS USING THE AUTOMATED SOLUTION

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PROGRAM FOR ADMINISTERING THE FUEL TAX EXEMPTION  
FOR INDIANS

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[revenuquebec.ca](http://revenuquebec.ca)



# CONTENTS

<b>Introduction</b>	<b>4</b>
<b>Sales of fuel to Indians, councils and entities</b>	<b>5</b>
Displaying the sale price . . . . .	5
Checking the eligibility of the Indian, council or entity . . . . .	5
Using the automated solution . . . . .	7
<b>Collection, reporting and refunds</b>	<b>8</b>
<b>Registering for the program</b>	<b>9</b>
<b>Additional information</b>	<b>9</b>

# INTRODUCTION

This guide is for fuel retail dealers situated on a reserve or in an Indian settlement in Québec that use (or want to use) the automated solution provided for under the Program for Administering the Fuel Tax Exemption for Indians.

This program results from the tax exemption set out in the *Indian Act*. Under the program, Indians, band councils, tribal councils and band-empowered entities **that are registered for it** can purchase fuel at service stations situated on reserves or in Indian settlements in Québec without having to pay the fuel tax, provided the fuel is intended for their own use.

The automated solution allows retail dealers to send us information on sales of fuel made to Indians, band councils, tribal councils and band-empowered entities that are registered for the program.

In this guide, we use the term “councils and entities” to refer collectively to band councils, tribal councils and band-empowered entities. Likewise, we use the term “purchaser” to refer to any person purchasing fuel, regardless of whether that person is an Indian or a person authorized to purchase fuel on behalf of a band council, tribal council or band-empowered entity.

Please note that the rules set forth in GST/HST technical information bulletin B-039, *GST/HST Administrative Policy – Application of the GST/HST to Indians*, and interpretation bulletin TVQ. 16-17/R3, *Rules applicable to the bands of Hunter’s Point, Kitcisakik and Pakuashipi and to the members of those bands*, remain unchanged.



# REFUND OF THE AMOUNT EQUAL TO THE TAX

Under the fuel tax system, suppliers are required to collect an amount equal to the fuel tax on their sales of fuel to retail dealers. Under the program, however, retail dealers do not collect the fuel tax on their sales of fuel to Indians, councils and entities. As a result, we pay retail dealers that use the automated solution a weekly refund of the amount equal to the fuel tax they paid to their supplier but were unable to recover on sales of fuel to Indians, councils and entities.

## SALES OF FUEL TO INDIANS, COUNCILS AND ENTITIES

Under the program, you must fulfill certain obligations when selling fuel to Indians, councils and entities.

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### Displaying the sale price

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In your establishment, the retail sale price of fuel with and without the applicable taxes (that is, the fuel tax, GST and QST) must be posted so as to be clearly visible to the purchaser, so that he or she can see that the tax exemption was granted.

To find out how to calculate the retail sale price without the applicable taxes, go to [revenuquebec.ca](http://revenuquebec.ca) or contact our client services for businesses.

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### Checking the eligibility of the Indian, council or entity

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For each retail fuel sale, you must check that the Indian, council or entity buying the fuel is eligible for the program before granting the tax exemption.

If the purchaser is an Indian, you must:

- ask for his or her Attestation d'inscription (registration card) and Certificate of Indian Status; and
- make sure that the photo on the Certificate of Indian Status is a photo of the purchaser.

If the purchaser is buying fuel on behalf of a council or entity, you must:

- ask for the council or entity's Attestation d'inscription; and
- ask for a document certifying that the fuel is being purchased for use by the council or entity. In the case of a band-empowered entity that is a legal person, the document must also certify that the fuel is being purchased for band-management activities. **You must keep this document.**



## Attestation d'inscription

The Attestation d'inscription (registration card) issued by Revenu Québec confirms the cardholder's registration for the program. It contains:

- (A): the Attestation d'inscription number;
- (B): the cardholder's name;
- (C): the year and month of expiration;
- (D): the reference number; and
- (E): the following note, if the cardholder is an Indian: *Le titulaire doit présenter son certificat de statut d'Indien avec cette attestation d'inscription.* ("The cardholder must show his or her Certificate of Indian Status with this Attestation d'inscription.").



The conditions for using the Attestation d'inscription differ depending on whether the cardholder is an Indian or a council or entity. The **main** conditions that the cardholder must meet to benefit from the program are printed directly on the card.

### Conditions for an Indian

The Attestation d'inscription can be used only to purchase fuel at service stations situated on a reserve or in an Indian settlement in Québec, and only by the individual whose name appears on the card. The fuel must be purchased for the individual's personal use. The individual must keep the Attestation d'inscription in his or her possession, though it remains the property of Revenu Québec and can be revoked at any time.

### Conditions for a council or entity

The Attestation d'inscription can be used only to purchase fuel at service stations situated on a reserve or in an Indian settlement in Québec. The fuel must be purchased for the cardholder's own use. In the case of a band-empowered entity that is a legal person, the fuel must be intended for band-management activities.

The Attestation d'inscription must be kept by the cardholder or by a person authorized to purchase fuel on the cardholder's behalf, though it remains the property of Revenu Québec and can be revoked at any time.



## Certificate of Indian Status

The Certificate of Indian Status issued by Indigenous Services Canada confirms that the cardholder is an Indian registered under the *Indian Act*. Note that two types of certificates currently exist: the Certificate of Indian Status and the Secure Certificate of Indian Status.

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## Using the automated solution

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The automated solution provided for under the program allows you to check an Indian, council or entity's eligibility for the program using a point-of-sale (POS) terminal, which includes a keyboard, an optical scanner and a screen and serves as a cash register.

Every time you sell fuel to an Indian, council or entity, you must scan the barcode on the purchaser's Attestation d'inscription using the POS terminal's optical scanner. If the purchaser is an Indian, you must also key in his or her Certificate of Indian Status number using the POS terminal's keyboard.

Information on every sale of fuel you make to an Indian, council or entity that is registered for the program is sent to us electronically by the POS terminal for validation. The terminal then displays whether or not the exemption was granted based on the results of the validation and prints a bill showing the breakdown of the exemption granted or the tax billed.

If you want to use the automated solution, call our client services for businesses at one of the numbers at the end of this guide. We will cover any necessary installation and maintenance costs.



# COLLECTION, REPORTING AND REFUNDS

If the required documents are presented at the time of the sale and if, after you have checked the eligibility and validated the documents using the POS terminal, the Indian, council or entity is found to be eligible for the program, the exemption will be granted. In such case, you must not collect the fuel tax on the sale. If, however, the exemption is denied, you must collect the fuel tax.

In the latter case, the Indian, council or entity can apply for a refund of the fuel tax paid by filing an *Application for a Refund of the Fuel Tax Paid by an Indian, a Band Council, a Tribal Council or a Band-Empowered Entity* (form CA-90-V). The Indian, council or entity can also contact us to find out why the exemption was denied at the time of the purchase.

If you grant an exemption when in fact it should have been denied, you will not be allowed a refund of the amount equal to the tax on the sale.

When you use the automated solution, you do not need to file a paper return to determine the refund equal to the amount of the fuel tax to which you are entitled. Instead, your returns, which cover a one-week period that runs from Monday to the following Sunday, are completed automatically with each sale to an Indian, council or entity that is registered for the program.





# REGISTERING FOR THE PROGRAM

Indians can register for the program by:

- using the online service in My Account for individuals; or
- filing a *Registration Application for Indians* (form CA-1001-V).

Councils and entities, however, must file a *Registration Application for Band Councils, Tribal Councils or Band-Empowered Entities* (form CA-1002-V).

The forms are available on our website or by contacting our client services for businesses.

## ADDITIONAL INFORMATION

For more information or a copy of this guide, go to [revenuquebec.ca](http://revenuquebec.ca) or call our client services for businesses at one of the numbers at the end of the guide.



# TO CONTACT US

## ONLINE

revenuquebec.ca



## BY TELEPHONE

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

**Québec City**  
418 659-6299

**Montréal**  
514 864-6299

**Elsewhere**  
1 800 267-6299 (toll-free)

### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

**Québec City**  
418 659-4692

**Montréal**  
514 873-4692

**Elsewhere**  
1 800 567-4692 (toll-free)

### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

**Québec City**  
418 652-6159

**Elsewhere**  
1 800 827-6159 (toll-free)

### Individuals with a hearing impairment

**Montréal**  
514 873-4455

**Elsewhere**  
1 800 361-3795 (toll-free)

## BY MAIL

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations  
avec la clientèle des particuliers

Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations  
avec la clientèle des particuliers

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

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations  
avec la clientèle des entreprises

Revenu Québec  
C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

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3800, rue de Marly  
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Cette publication est également disponible en français et s'intitule *Guide du vendeur au détail qui utilise la solution informatique – Programme de gestion de l'exemption fiscale des Indiens en matière de taxe sur les carburants* (IN-258.SA).

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