



REVENU  
QUÉBEC



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FOR ALL.

## GUIDE FOR RETAIL DEALERS USING PAPER FORMS

PROGRAM FOR ADMINISTERING  
THE FUEL TAX EXEMPTION  
FOR INDIANS

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

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# INTRODUCTION

This guide is intended for fuel retail dealers situated on a reserve or in an Indian settlement in Québec that use paper forms instead of the automated solution provided for under the Program for Administering the Fuel Tax Exemption for Indians.

Indians, band councils, tribal councils and band-empowered entities **that are registered for the Program** 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.

To simplify the application of the Program's measures, we have been offering an automated solution to interested retail dealers since early 2013. For information on applying the Program when using the automated solution, see the *Guide for Retail Dealers Using the Automated Solution* (IN-258.SA-V). The guide is available on our website, at [www.revenuquebec.ca](http://www.revenuquebec.ca), and from our Direction principale des relations avec la clientèle des entreprises.

If you want to use the automated solution, you must contact the Direction principale des relations avec la clientèle des entreprises at one of the numbers given on the back of this guide. We will cover any necessary installation and maintenance costs.

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 to Indians, councils and entities because of the tax exemption provided for under the *Indian Act*. As a result, you can apply for a refund of the amount equal to the fuel tax you paid to your supplier but were unable to recover on sales of fuel to Indians, councils and entities.

## PARTIAL REDUCTION

You may be eligible for a partial reduction of the amount equal to the fuel tax. If so, your designated supplier will not collect the amount equal to the fuel tax on a certain percentage of your fuel purchases.

To benefit from the partial reduction, you must elect a designated supplier by filing form CA-1010-V, *Election of a Designated Supplier*. The same form can also be used to change your designated supplier. Note, however, that you can only have one designated supplier at a time.

Once your election form has been processed, we will authorize your designated supplier not to collect an amount equal to the fuel tax on a percentage of your fuel purchases.

The reduction percentage is determined based on the volume of fuel you are likely to sell to Indians, councils and entities. It may be revised at any time, in which case we will notify both you and your supplier of any change in the percentage, as well as of the date the new percentage takes effect.

If you purchase fuel from a supplier other than your designated supplier, you will have to pay the full amount equal to the fuel tax applicable on the purchase.



# 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 our website, at [www.revenuquebec.ca](http://www.revenuquebec.ca), or call our client services for businesses.

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

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You must, for each retail fuel sale, 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 (fuel tax exemption card) and Certificate of Indian Status;
- make sure that the photo on the Certificate of Indian Status is a photo of the purchaser;
- make sure that the fuel tax exemption card is not expired;
- check that the name on the fuel tax exemption card is the same as on the Certificate of Indian Status; and
- make sure that the fuel tax exemption card number is not on the current list of invalid card numbers that we send you periodically.

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

- ask for the council's or entity's fuel tax exemption card;
- make sure that the fuel tax exemption card is not expired;
- make sure that the fuel tax exemption card number is not on the current list of invalid card numbers that we send you periodically; 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 (fuel tax exemption 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 fuel tax exemption card 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 fuel tax exemption card 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 fuel tax exemption card 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 fuel tax exemption card 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 fuel tax exemption card 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 Aboriginal Affairs and Northern Development Canada (AANDC) [formerly Indian and Northern Affairs Canada (INAC)] confirms that the cardholder is an Indian registered under the *Indian Act*.





In addition to the information required for the sale of fuel to an Indian, council or entity, you must enter the following information on the **first page of the register**:

- your name
- your identification number
- the date on which the fuel sales were made (month/day)
- the period covered (year/month)
- the page number

You must use a new page for each day of the month and enter the following information on **each page**:

- the date on which the fuel sales were made (month/day)
- the subtotals from boxes A and B of the previous page, if applicable
- the page number

If, for any given sale of fuel, the required information is missing or illegible, the sale will not be considered when processing your return and register. In such a case, you will be informed of the corrections made to your documents. Keep a copy of all the pages of the register you complete, as they will not be returned to you.

Make sure you have enough copies of the register. To obtain copies, you can:

- place an order online ([www.revenuquebec.ca](http://www.revenuquebec.ca)) or from the Service à la clientèle des entreprises (allow 10 working days for delivery);
- make photocopies of the original;
- print copies from our website.

There is no official English version of form CAZ-1020.A, *Registre des ventes au détail effectuées aux Indiens*. Only the French version of the form can be submitted. An English courtesy translation is available for information purposes only, to help your English-speaking customers understand the document.

## COLLECTION AND REFUNDS

If the required documents are presented at the time of the sale and after you have checked eligibility, the Indian, council or entity is found to be eligible for the Program, the exemption can be granted. In such a case, you must not collect the fuel tax on the sale. If, however, the exemption must be 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).

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.



# REPORTING AND FORMS TO FILE

Under the Program, you must file a monthly return for each service station you operate on a reserve or in an Indian settlement in Québec, regardless of whether or not you have a balance to remit or a refund to claim.

To meet this obligation, you must complete and send us:

- form CAZ-1020-V, *Monthly Return for Retail Dealers Situated on Indian Reserves*; and
- form CAZ-1020.A, *Registre des ventes au détail effectuées aux Indiens*.

We will send you a copy of both forms each month.

The monthly return, specifically Part 3, "Monthly report of fuel purchases made by a retail dealer," is used to list all of your fuel purchases, both from your designated supplier and from any other supplier. You do not need to include your fuel purchase invoices with the return, but you do need to keep them, in case we ask for them.

CAZ-1020-V (2013-02) Page 3 of 3

**3 Monthly report of fuel purchases made by a retail dealer**

Name of the retail dealer: \_\_\_\_\_ Identification number: \_\_\_\_\_ File: **C, A** Period covered: \_\_\_\_\_  
Year Month

- Enter each fuel purchase made in the period covered by this form.
- Indicate the fuel type: "G" (gasoline) or "F" (fuel oil, including diesel). Use a separate line for each type of fuel listed on the same invoice.
- If you need more space, print out an additional page from our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or photocopy this page. Enter the required information and attach all additional pages to this form.

A Date of purchase (MM DD)	B Supplier's identification and file numbers	C Fuel type (G ou F)	D Number of litres purchased	E Tax rate by fuel type and region	F Percentage unpaid as authorized <sup>2</sup>	G Amount unpaid as authorized
1	T, Q				%	1
2	T, Q				%	2
3	T, Q				%	3
4	T, Q				%	4
5	T, Q				%	5
6	T, Q				%	6
7	T, Q				%	7
8	T, Q				%	8
9	T, Q				%	9
10	T, Q				%	10
11	T, Q				%	11
12	T, Q				%	12
13	T, Q				%	13
14	T, Q				%	14
15	T, Q				%	15
16	T, Q				%	16
17	T, Q				%	17
18	T, Q				%	18
19	T, Q				%	19
20	T, Q				%	20
<b>Total</b>						Carry the total of column G to line 5 of Part 1.

2. This percentage corresponds to the reduction of the amount equal to the fuel tax that your designated supplier must apply to fuel purchases for the service station in question, as authorized by Revenu Québec.

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The monthly return is also used to calculate your balance to remit or refund to claim, as applicable. It allows you to calculate the difference between the fuel tax you were unable to collect on your sales of fuel to Indians, councils and entities because of the tax exemption, and the amount equal to the fuel tax that you did not pay your supplier.

We must receive both the return and the register by the **15th day of the month following the period covered by the return**. If you fail to meet this deadline, you will be liable to a penalty. In addition, if you have a balance to remit, interest will be charged and you could be liable to another penalty.



**Monthly Return for Retail Dealers Situated on Indian Reserves**

Program for Administering the Fuel Tax Exemption for Indians

CAZ-1020-V (2013-02)  
Page 2 of 3

Name of retail dealer \_\_\_\_\_

Identification number \_\_\_\_\_ File number \_\_\_\_\_ Period \_\_\_\_\_

C. A. \_\_\_\_\_ Year \_\_\_\_\_ Month \_\_\_\_\_

Complete this form if you are a retail dealer who operates a service station situated on a reserve or in an Indian settlement in Québec and you do not use the automated solution designated by Revenu Québec to send us the information about your sales of fuel to Indians. You must file a separate return for each service station operated on a reserve or in an Indian settlement, regardless of whether or not you have a balance due or are claiming a refund.

**Instruction**

- Complete the monthly report of fuel purchases made by a retail dealer (Part 3) and carry the total of column G to line 5 of Part 1.
- Enter, in the corresponding columns of line 2 in Part 1, the number of litres of gas or fuel oil (diesel) sold to Indians. If you use form CAZ-1020.A, *Registre des ventes au détail effectuées aux Indiens*, carry the subtotals entered in boxes A and B on the last page of that form to the corresponding columns of line 2 in Part 1 of this form.
- In Part 1, complete lines 1, 3, 4, 6 and either line 7 or line 8. Sign the return.
- Send parts 1, 2 and 3 of the return **with either all pages** of form CAZ-1020.A or the printout from your computer system of the required information for each

transaction to one of the addresses provided below. Be sure to include any payment due.

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

You can also bring your documents to one of our offices.

**Filing the return**

We must receive the return and all supporting documents mentioned above by the fifteenth day of the month following the period covered. If you do not respect this deadline, you may be subject to a penalty. If you have a balance due, you will have to pay interest and you may incur an additional penalty.

If applicable, enclose the remittance slip and a cheque or money order **made payable to the Minister of Revenue of Québec** (your identification number must be indicated on your cheque or money order). You can also make your payment at a financial institution by the same deadline.

**1 Return**

	Gasoline	Fuel oil (diesel)
Total litres sold (rounded to the nearest litre)	1	1
Litres sold to Indians (rounded to the nearest litre)	2	2
Tax rate for the region <sup>1</sup>	x 3	x 3
Amount of tax not payable (amount on line 2 multiplied by the rate on line 3, for each column)	=	=
Amount unpaid as authorized (total of column G in Part 3)	-	-
Subtract line 5 from line 4.	=	=
Amount on line 6, if positive	<b>Refund</b>	7
Amount on line 6, if negative	<b>Balance due</b>	8

1. For the rates in effect for the reporting period, see the *Table of Fuel Tax Rates in Québec, by Region (CA-1-V)*. You can access this document on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca) or request a copy from our client services.

**2 Certification** – I certify that the information in this form is accurate and complete.

Name of the authorized person	Date	Area code	Telephone	Extension
Signature	Do not use this area. 1 _____ 2 _____ 99 _____			



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Form prescribed by the President and Chief Executive Officer

If applicable, enclose a cheque or money order made payable to the Minister of Revenue of Québec with your forms. Your identification number must be written on your cheque or money order. If you prefer, you can also make your payment, within the same deadline, at a financial institution.



The return and the register must be mailed to one of the following addresses:

- 3800, rue de Marly  
Québec (Québec) G1X 4A5
- C. P. 3000, succursale Place-Desjardins  
Montréal (Québec) H5B 1A4

## REGISTERING FOR THE PROGRAM

Indians can register for the Program by

- using the **Apply for Registration for the Program for Administering the Fuel Tax Exemption for Indians** online service; 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 and online service are available on our website. The forms are also available through our client services.

## ADDITIONAL INFORMATION

For more information or a copy of this guide, go to our website, at [www.revenuquebec.ca](http://www.revenuquebec.ca), or contact our Direction principale des relations avec la clientèle des entreprises at one of the numbers on the back of this guide.



# TO CONTACT US

## Online

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

#### Québec City and other regions

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

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

Revenu Québec

3800, rue de Marly, secteur 3-4-5

Québec (Québec) G1X 4A5