

Application for a Refund of the Fuel Tax Paid by an Indian, an Indian Band, a Tribal Council or a Band-Empowered Entity

Fuel Tax Act

This form must be completed by Indians, Indian bands, tribal councils or band-empowered entities to apply for a refund of the fuel tax paid on **fuel purchased for their own consumption** from a fuel retail outlet operated by a retail dealer **on an Indian reserve or in an Indian settlement**. The retail dealer in question must hold a registration certificate issued under the *Act respecting the Québec sales tax* (QST).

How to apply for a refund

Refund applications must cover a period of at least three months or the purchase of at least 500 litres of fuel.

To obtain your refund, send this application **within four years** following the date of payment of the tax to the following address: 3800, rue de Marly, Québec (Québec) G1X 4A5

- the name of the band, tribal council or band-empowered entity and its representative, where applicable;
- the name of the Indian and the **ten-digit** number on the Certificate of Indian Status;
- the fuel type, number of litres purchased and price paid; and
- the **licence plate number** of the vehicle fueled, where applicable.

Special case: Tribal council or band-empowered entity

When applying for a refund for the first time or at the request of the Minister, a tribal council or band-mandated entity must provide **proof** showing that it qualifies for the refund (for example, a copy of a band council's resolution, articles of incorporation or an extract from the incorporating act).

Documents to enclose with the form

Attach all of your original invoices and proof of payment respecting the fuel purchases for which you are requesting a refund (cheques, statements of account, paid invoices).

Requirements pertaining to the invoices

The original invoices enclosed with this application must show the following:

- the date of purchase;
- the name and address of the retail dealer;

An **incorporated** band-empowered entity must provide a document attesting that the fuel was purchased for band management activities.

1 Identification of applicant

Check the box that corresponds to the type of applicant and complete the rest of Part 1.

Indian Band Tribal council Band-empowered entity

Name of applicant			
Address			Postal code
Social insurance number	Identification number	File	Band number or number on the Certificate of Indian Status (as applicable)
		D C	

2 Period

Period covered by this application: From _____ to _____	Period covered by the previous application: From _____ to _____
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3 Refund claimed (use a different line for each rate of tax per litre)

A Type of fuel	B Number of litres <small>(Total quantity in Part 6)</small>	C Tax rate <small>(see table in Part 4)</small>	D Tax refundable
Gasoline	x	▶	
	x	▶ +	
	x	▶ +	
	x	▶ +	
	x	▶ +	
	x	▶ +	
Non-coloured fuel oil	x	▶ +	
	x	▶ +	
	x	▶ +	
	x	▶ +	
Total litres		Refund claimed	=

Do not use this area.

Période visée Du _____ au _____	Date de réception : _____	Remboursement accordé
Vérificateur _____ Date _____	Chef d'équipe _____ Date _____	

4 Table of tax per litre of fuel, by Indian reserve or settlement

Type of fuel	Period	Cacouna-Whitworth, Odanak, Wendake, Wôlinak, Manawan	Kahnawake and Kanesatake (Oka)	Other reserves or settlements as described in Schedule 1 of the Regulation respecting the application of the Fuel Tax Act
Gasoline	before April 1, 2010	\$0.1520	\$0.1670	\$0.1055
	from April 1, 2010, to April 30, 2010	\$0.1620	\$0.1770	\$0.1155
	from May 1, 2010, to March 31, 2011	\$0.1620	\$0.1920	\$0.1155
	from April 1, 2011, to March 31, 2012	\$0.1720	\$0.2020	\$0.1255
Non-coloured fuel oil	before April 1, 2010	\$0.1620	\$0.1620	\$0.1238
	from April 1, 2010, to March 31, 2011	\$0.1720	\$0.1720	\$0.1338
	from April 1, 2011, to March 31, 2012	\$0.1820	\$0.1820	\$0.1438

5 Certification (complete the section that applies to your situation)

I, _____, certify that I am an Indian, and that the fuel referred to on the enclosed invoices was acquired for my own use.

Attached is a copy (front and back) of my Certificate of Indian Status. I have already provided my Certificate of Indian Status with previous applications.

_____ _____ _____ _____
Signature Date Area code Telephone

I, _____, domiciled at _____ and acting on behalf of the Indian band, tribal council or band-empowered entity identified in Part 1, certify that the fuel referred to on the enclosed invoices was acquired for the applicant's use.

_____ _____ _____ _____
Signature Date Area code Telephone

6 Fuel purchases made on a reserve (in chronological order)

If there is not enough space below, photocopy this table and enter the required information, or create a table containing the **same elements** in the **same order** using a spreadsheet program. Enclose the document with your application.

Date of purchase	Invoice number	Name and address of retail dealer	Quantity purchased (in litres)	
			Gasoline	Non-coloured fuel oil
Subtotal				

6 Fuel purchases made on a reserve (continued)

Date of purchase	Invoice number	Name and address of retail dealer	Quantity purchased (in litres)	
			Gasoline	Non-colored fuel oil
Subtotal (from previous page)				
Subtotal				

6 Fuel purchases made on a reserve (continued)

Date of purchase	Invoice number	Name and address of retail dealer	Quantity purchased (in litres)	
			Gasoline	Non-coloured fuel oil
Subtotal (from previous page)				
Total volume purchased, per fuel type				

The total volume purchased per fuel type (gasoline or non-coloured fuel oil) must be carried to column B of the table in Part 3. Use a different line for each type of fuel and for each tax rate (applicable tax rates are indicated in the table in Part 4).