

## Application for a Refund in Respect of Biodiesel Fuel

### Fuel Tax Act

Complete this form to claim a refund of the tax you paid on biodiesel fuel not mixed with another type of fuel. The fuel must have been purchased **for your own use**.

To claim the refund, you must

- send this application to **3800, rue de Marly, Québec (Québec) G1X 4A5**;
- file an application covering 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 eligible biodiesel fuel was acquired;
- provide the information required within **15 months** following the date of the first acquisition of biodiesel fuel;
- provide original invoices indicating
  - the date of purchase,
  - the name and address of the vendor,
  - the name and address of the purchaser,
  - a description of the product (pure biodiesel fuel that is not mixed with another type of fuel),

- the number of litres,
- proof of payment of the tax;
- be able to demonstrate that the biodiesel fuel covered by the application is for your own use.

If you are registered under the International Fuel Tax Agreement (IFTA), and you wish to use the biodiesel fuel to supply the propulsion engine of vehicles covered under the agreement, you must subtract the proportion of fuel that you ordinarily use outside Québec from the amount of biodiesel fuel placed into those vehicles. You will be refunded the tax on the fuel used outside Québec when you file your quarterly fuel tax return.

You are entitled to a refund of the tax on biodiesel fuel used in another way in Québec, for example, for purposes other than the propulsion of a vehicle.

Failure to provide any of the required information may result in the refusal of your application.

### 1 Identification (please print)

Last name	First name	Social insurance number
Business name (if different from the name above)		
Address	Québec enterprise number (NEQ)	Identification number (if applicable)
		Postal code

### 2 Period covered and refund claimed

Period covered by the application: from 

Y	M	D
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 to 

Y	M	D
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Refund claimed (amount on line 8 of Part 4)

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### 3 Certification

I certify that the information provided in this form and in the enclosed documents is accurate and complete and that the refund **has not already been claimed**.

Name of applicant or authorized representative	Signature	Date	Area code	Telephone

**Do not use this area.**

Code d'entrée	Numéro d'identification	Numéro de repérage
	<b>D C</b>	<b>Y M D C</b>

Timbre de Revenu Québec

**4 Purchases of biodiesel fuel for the period covered and calculation of the total refund claimed**

(before completing this part, see the notes below)

Name of vendor	Date of purchase	Invoice number	Quantity in litres		
			Tax rate per litre \$ _____	Tax rate per litre \$ _____	Tax rate per litre \$ _____
	Y M D				
	Y M D				
	Y M D				
	Y M D				
	Y M D				
	Y M D				
	Y M D				
	Y M D				
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	Y M D				
	Y M D				
	Y M D				
	Y M D				

Add the number of litres in each column.  
**Total quantity of biodiesel fuel purchased for your own use** 1

Quantity of biodiesel fuel used outside Québec by vehicles covered under IFTA 2  
 Quantity of biodiesel fuel intended for use in vehicles covered under IFTA  
 Percentage of fuel used outside Québec by vehicles covered by IFTA 3  
 Multiply line 2 by line 3 in each column. 4

Quantity of biodiesel fuel purchased for use in Québec.  
 Subtract line 4 from line 1 in each column. 5  
 Tax rate per litre (amount indicated in the header of each column) 6  
 Multiply line 5 by line 6 in each column. 7

Add the amounts on line 7.  
**Carry to Part 2 the amount of the total refund claimed.** 8

- Notes**
- Enter the tax rate(s) per litre that you paid in the spaces provided.
  - Use a separate column for each tax rate paid. If space is insufficient or if you paid more than three different rates, attach another copy of this form containing the required information.
  - For more information on the tax rates applicable to biodiesel fuel (or coloured fuel oil), consult the *Table of Fuel Tax Rates in Québec, by Region* (CA-1-V), which is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).