



Excise Tax Act Application for Refund of Federal Excise Tax on Gasoline

Business name/Individual name	
Mailing address	
City	
Province	Postal code

Send this completed application to:
 Canada Revenue Agency
 Prince Edward Island Tax Centre
 275 Pope Road
 Summerside PE C1N 6E7

1	Account Number

2	Period Covered (YYYY-MM-DD)
	From _____ To _____

3	Language of communication
<input type="checkbox"/> English <input type="checkbox"/> French	

4. Type of claimant – Select the applicable box:

<input type="checkbox"/> A. Registered Canadian amateur athletic association	▶ If you selected 4A or 4B, enter the account number of the association or the charity: _____
<input type="checkbox"/> B. Registered charity	
<input type="checkbox"/> C. Individual with a permanent mobility impairment	▶ If you selected 4C, are you medically certified as having a permanent mobility impairment to the extent that you cannot safely use public transportation? <input type="checkbox"/> Yes <input type="checkbox"/> No

5. Calculation of refund

You can use one or both calculation methods for the same period. However, you cannot use both methods to claim a refund for the same gasoline purchase. Does this claim cover more than one vehicle?

Yes No

Refund Type	Refund Code	Quantity	Rate	Amount Claimed
		L		
		km		

6. Total amount claimed ▶

--

7. Refund options

Select one of the following options:

I want to receive the refund by cheque or direct deposit (see instructions on page 2).

Transfer \$ _____ to the following account number and filing period end:

Filing period ending

YYYY-MM-DD

Enter account number (15 characters) _____

Certification

I, _____
Print name
Position or office

certify that the amount claimed or any part of it has not been claimed before and the information on this application is, to the best of my knowledge, correct and complete.

Signature

Date (YYYY-MM-DD)

Telephone number

Ext.

Note: The Canada Revenue Agency needs your consent to communicate with a representative about your business account. To authorize a representative to receive or update your confidential information by phone or mail, use Form AUT-01, Authorize a Representative for Offline Access. You can get this form at canada.ca/cra-forms. To give online access to your account, go to **My Business Account** and select "Manage authorized representatives."

Instructions for completing page 1

Identification	Enter the legal name and mailing address of the registered Canadian amateur athletic association, registered charity, or individual with the permanent mobility impairment.
1. Account number	Enter the account number (that includes the letters RE) that was assigned to you for refund purposes. Leave this section blank if this is your first application for a refund or if you do not have an excise tax account number.
2. Period covered	Enter the date of the first and last purchase of gasoline covered by this claim.
3. Language of communication	Check the appropriate box to indicate your language preference for communicating with us.
4. Type of claimant	Check the appropriate box to indicate the category for which you are claiming a refund. If you have a permanent mobility impairment, and this is your first time filing an application, you should submit a copy of your medical certificate certified by a qualified medical practitioner.
5. Calculation of refund	You can use one or both calculation methods for the same claim period. However, you cannot use both methods to claim a refund for the same gasoline purchase. The calculation method based on kilometres can only be used for gasoline used in automobiles and trucks.
6. Total amount claimed	Add the amounts entered in Section 5 and enter the total in Section 6.
7. Refund options	Select the option that describes how you want your refund issued or applied. To start direct deposit or to change your deposit information, go to Direct deposit – Canada Revenue Agency .
Certification	For registered charities and registered Canadian amateur athletic associations, an authorized person must sign this application, certifying that the information provided is correct and complete. An individual with a permanent mobility impairment claiming the refund must sign this application, certifying that the information provided is correct and complete. We will only process the application if this section has been completed.

How the program works:

- You must fall into one of the three categories identified in Section 4 on page 1.
- The program allows you to claim a refund for part of the excise tax paid on gasoline at the rate of \$0.015 per litre or \$0.0015 per kilometre for allowances paid to employees for the operating expenses related to vehicles used for business purposes. To qualify for a refund, the gasoline you buy must be for your use and not for resale.
- Diesel fuel, heating fuel, propane, gasoline purchased in a foreign country and aviation fuel do not qualify for an excise tax refund. Also, gasoline you buy for personal use does not qualify for a refund **unless** you are an individual with a permanent mobility impairment.

When to claim a refund:

- If your claim is less than \$200, you can submit it for each six-month period ending June 30 or December 31. File your claim no later than one month after the end of the six-month period. For example, if you are claiming a refund of \$150 for the period from January 1 to June 30, submit your claim by July 31.
- If your claim is \$200 or more, you can submit it any time during the year. Please file a maximum of one claim per month.
- If your refund is for gasoline that you use in different vehicles, you should combine these amounts into one claim.

Documents to keep:

- **Do not submit receipts or other documents with your application.** However, you must keep your supporting documents such as invoices, receipts, or vouchers and confirmation-of-use statements, since we may ask you for proof that you purchased the gasoline for which you are claiming a refund. Your documents must contain enough information to allow us to verify your gasoline tax refund claim.
- Each proof of purchase must include the supplier's name, the purchase date, the quantity, and the price of gasoline purchased. We do not accept estimates for missing records.
- You can claim a refund for allowances that you paid your employees for the operating expenses related to the use of their personal vehicle for business purposes. You must keep copies of expense account statements that show kilometres and proof of payment to the employees.
- If you send receipts or vouchers to other government departments or agencies, you must keep copies or other written proof to support the application you file with us.
- You must keep all records and account books in Canada for six years from the end of the year to which they relate. If you are an organization or association, you must keep your books and records at your place of business in Canada.

Note:

Subsection 68.16(1) of the Excise Tax Act specifies that a refund will not be paid unless you file this application within two years after the gasoline was purchased.

Please allow us up to 60 days to process your application.

If you have any questions about filing this application for a refund, you can call us toll free from anywhere in Canada or the United States at **1-877-432-5472** (bilingual service).

Physical address (**Use this area only if different from the mailing address**) Provide complete address information below.

Street number, apartment, street name, or R.R. number	City	
Province or Territory	Country	Postal code

Personal information is collected for purposes of the administration or enforcement of the Excise Tax Act, and related programs and activities such as administering tax, rebates, elections, audit, compliance, and collection. Personal information may be shared for the purposes of other federal Acts that provide for the imposition and collection of a tax or duty. Personal information may also be shared with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 224 at canada.ca/cra-info-source.