

**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
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6E7

1 Account number	2 Period covered (YYYY-MM-DD) From To	3 Language of communication English <input type="checkbox"/> French <input type="checkbox"/>																																								
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4. Type of claimant – Select the applicable box:

A. <input type="checkbox"/> Registered Canadian amateur athletic association	If you selected 4A or 4B, enter the account number of the association or the charity: ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
B. <input type="checkbox"/> Registered charity																					
C. <input type="checkbox"/> 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
Refund based on <u>litres</u> (L)		L		
Refund based on <u>kilometres</u> (km)		km		

6. Total amount claimed ▶**7. Refund options**

Select one of the following options:																											
<input type="checkbox"/> I want to receive the refund by cheque or direct deposit (<i>see instructions on page 2</i>).																											
<input type="checkbox"/> Transfer \$ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> to the following account number and filing period end:																					Filing period ending						
Enter account number (15 characters) <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td>YYYY</td><td>MM</td><td>DD</td></tr><tr><td></td><td></td><td></td></tr></table>	YYYY	MM	DD			
YYYY	MM	DD																									

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: You can authorize a business representative through My business Account or by sending us a completed Form RC59, *Business Consent*. Go to www.cra.gc.ca/tx/bsnss/tpcs/thr-rpr-eng.html for more information.

Personal information provided on this form is protected under the provisions of the *Privacy Act* and is maintained under Personal Information Bank CRA PPU 224.

Form prescribed by the Minister of National Revenue

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, complete and send us Form RC366, Direct Deposit Request for Businesses .
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 want an individual such as an accountant, a lawyer, an employee or a firm to be authorized to deal with the CRA on your behalf regarding this application, complete form RC59, *Business Consent Form*, which is available at www.cra.gc.ca/E/pbg/tf/rc59/ if you have not already done so. Select the RE (excise tax) program identifier. Attach the completed consent form to this application for refund. Your consent will stay in effect until you cancel it or until it reaches the expiry date you provided. If you are a business owner, instead of submitting a consent form, you can give this consent by going online at www.cra.gc.ca/mybusinessaccount.

This form is available on our Web site at www.cra.gc.ca/E/pbg/ef/xs8/.

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).