



Canada Revenue
Agency

Agence du revenu
du Canada

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Protected once completed

**EXCISE TAX ACT
APPLICATION FOR REFUND OF
FEDERAL EXCISE TAX ON GASOLINE**

NOTE: In this form, the text inserted between square brackets represents the regular print information.

Send this completed application to:

CANADA REVENUE AGENCY
OTHER LEVIES DIVISION
SUMMERSIDE TAX CENTRE
275 POPE ROAD
SUMMERSIDE PE C1N 6E7

Business name

Mailing address		
City	Province	Postal code

1 – Account Number										
									RE	

2 – Period covered (YYYY/MM/DD)

From:	Year			Month		Day		To:	Year			Month		Day	

3 – Language of communication

English French

Refund type	Refund code
Refund based on litres (L)	4935701
Refund based on kilometres (km)	4935702



Quantity	Rate	Amount claimed	
L	\$0.015		
km	\$0.0015		
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 pages 7 to 13 [2]).

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

Enter account number (15 characters)

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Filing period ending

Year	Month	Day

Contact name	
Telephone number	Ext.

CERTIFICATION

I, Print name
Title

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

Signature

Year	Month	Day	Telephone number	Ext.

Form prescribed by the Minister of National Revenue

Personal information provided on this form is protected under the provisions of the "Privacy Act" and is maintained under Personal Information Bank numbers CRA PPU 051 and CRA PPU 052.

INSTRUCTIONS FOR COMPLETING PAGES 1 TO 6 [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.

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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.

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. If this is the first time you are requesting direct deposit or if your direct deposit information has changed, complete form E664, "Direct Deposit Request", which can be found at www.cra.gc.ca/E/pbg/ef/e664/.

Contact name and telephone number

Enter the name and telephone number of the individual we may contact for information about the application.

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.**

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How the program works:

- You must fall into one of the three categories identified in Section 4 on page 3 [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.

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- 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 (2) years after the gasoline was purchased.

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

If you want us to deal with an individual or a firm about 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/xE8/**.

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).