

Consumer Taxes

CAR. 1/R3 Refund of the tax paid on fuel that was used to operate a motor vehicle registered for use exclusively on private land or a private road

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Reference(s): *Fuel Tax Act* (R.S.Q., c. T-1), s. 10

This version of bulletin CAR. 1 supersedes the version of February 28, 1997. However, the positions set out in the bulletin remain unchanged. Only some style changes have been made to ensure technical accuracy.

APPLICATION OF THE ACT

1. Section 10 of the *Fuel Tax Act* (FTA) provides for the refund of the tax paid on fuel (gasoline or non-coloured fuel oil) used to operate a motor vehicle that is registered for use exclusively on private land or a private road (or whose registration certificate provides for such use) and is used for farming, forest or mining operations.

2. Refund of the fuel tax is granted where, for the claim period, there is evidence that the motor vehicles in which the fuel was used were registered for use exclusively on private land or a private road and have been used for the purposes provided for by the FTA.

3. No refund of the fuel tax can be granted if the fuel was used to operate motor vehicles that, for any reason during the claim period, were not registered or were not registered for use exclusively on private land or private roads.

4. Under the *Highway Safety Code* (R.S.Q., c. C-24.2), registration of a vehicle is effected by entering in the register kept by the Société de l'assurance automobile du Québec (SAAQ) for that purpose such information concerning the vehicle and its owner as is prescribed by regulation. Registration shall subsist for as long as the road vehicle and its owner remain the same; it is unrelated to the annual duties collected by the SAAQ. Therefore, a vehicle remains registered even if the annual duties were not paid to the SAAQ. Even if it has expired, the registration certificate is proof of registration.