

## Table of contents

## Regulation respecting the application of the Fuel Tax Act

<b>DIVISION I</b> INTERPRETATION AND GENERAL	section 0R1
<b>DIVISION I.1</b> TAX REDUCTION	2R1
<b>DIVISION II</b> SPECIAL RULES GOVERNING CONSUMERS	3R1
<b>DIVISION II.1</b> OBLIGATIONS OF A RETAIL DEALER AS REGARDS THE INDIAN TAX EXEMPTION MANAGEMENT PROGRAM	17.3R1
<b>DIVISION III</b> COLOURING OF FUEL OIL	18R1
<b>DIVISION III.1</b> RESTRICTED CERTIFICATE	23.1R1
<b>DIVISION III.2</b> INDIAN TAX EXEMPTION MANAGEMENT PROGRAM REGISTRATION CERTIFICATE	26.1R1
<b>DIVISION IV</b> PERMITS AND DOCUMENTS	27R1
<b>DIVISION IV.0.1</b> <i>(Revoked).</i>	40.4R1
<b>DIVISION IV.1</b> INTERNATIONAL FUEL TAX AGREEMENT	50.0.2R1
<b>DIVISION IV.2</b> REDUCTION OF THE AMOUNT EQUAL TO THE TAX	51.1R1
<b>DIVISION V</b> COMPENSATION TO DEALERS	52.1R1
<b>SCHEDULE I</b>	Page 19
<b>SCHEDULE II</b>	Page 20
<b>SCHEDULE III</b>	Page 21
<b>SCHEDULE IV</b>	Page 22



## chapter T-1, r. 1

### Regulation respecting the application of the Fuel Tax Act

Fuel Tax Act  
(chapter T-1)

R.R.Q., 1981, c. T-1, r. 1; O.C. 3471-81.

#### DIVISION I

##### INTERPRETATION AND GENERAL

R.R.Q., 1981, c. T-1, r. 1, div. I.

**OR1.** In this Regulation, the word "Act" means the Fuel Tax Act (chapter T-1).

R.R.Q., 1981, c. T-1, r. 1, s. 0.1; O.C. 3470-81, s. 4.

**OR2.** For the purpose of facilitating the finding of the provisions of the Act giving rise to a regulatory provision, the figures that precede the letter R in the numbering of this Regulation refer, for the purpose of guidance only, to the section of the Act providing for the regulatory provision.

R.R.Q., 1981, c. T-1, r. 1, s. 0.2; O.C. 3470-81, s. 1; O.C. 1155-2004, s. 1.

**OR3.** Section 1 of the Act applies to this Regulation.

R.R.Q., 1981, c. T-1, r. 1, s. 0.3; O.C. 3470-81, s. 4.

**OR4.** The declaratory and interpretative provisions of the Interpretation Act (chapter I-16) apply with the necessary modifications to this Regulation.

R.R.Q., 1981, c. T-1, r. 1, s. 0.4; O.C. 3470-81, s. 4.

**IR1.** For the purposes of subparagraph *e* of section 1 of the Act, the following substances are declared to be gasoline:

(a) benzol and any blend of benzol with another substance;

(b) kerosene and turbo aviation fuel of the kerosene type, whatever their relative density may be, but only where used in aircraft engines; and

(c) propane gas, butane gas and liquefied petroleum gas.

R.R.Q., 1981, c. T-1, r. 1, s. 1.1; O.C. 3470-81, s. 4.

#### DIVISION I.1

##### TAX REDUCTION

O.C. 812-82, s. 1.

**2R1.** In this division, unless otherwise indicated by the context:

**"designated region";**

(0.a) "designated region" means a region of Québec adjoining the Province of Ontario without being a border region, located in the southern part of the electoral divisions of Chapleau, Papineau and Argenteuil, as described in the Notice of the establishment of the list of electoral divisions published in the *Gazette officielle du Québec* of 15 July 1992, and whose boundaries are established as follows: westerly, by the border region located in the electoral division of Chapleau, northerly, up to a radius of 20 kilometres from route 148, easterly, by the border region located in the electoral division of Argenteuil and southerly, by rivière des Outaouais;

**"border region";**

(a) "border region" means a Québec region within a range of less than 20 kilometres from a point of contact with a Province of Canada or an American State bordering and adjoining a region of that province or that American State in which a retail fuel distribution establishment is located less than 20 kilometres from the point of contact;

**"peripheral region";**

(b) "peripheral region" means electoral divisions in Québec whose names and boundaries appear in the Notice of the establishment of the list of electoral divisions published in the *Gazette officielle du Québec* of 15 July 1992, as follows:

i. Abitibi-Est, Abitibi-Ouest, Bonaventure, Chicoutimi, Dubuc, Duplessis, Gaspé, Îles-de-la-Madeleine, Jonquière, Lac-Saint-Jean, Matane, Matapédia, Roberval, Rouyn-Noranda-Témiscamingue, Saguenay, Ungava;

ii. Gatineau, in its northern part the southern boundary of which is established as follows: starting from a point located on the boundary separating the Township of Béliveau of the electoral division of Pontiac from the Township of Maniwaki of the electoral division of Gatineau; thence, southerly following the western boundary of the Township of Maniwaki to the southwestern corner of the said township; thence, easterly following the southern boundary of the Townships of Maniwaki and Kensinten to the meeting of the boundary separating the electoral divisions of Gatineau and Labelle;

iii. Lavolette, in its northern part the southern boundary of which is established as follows: starting from a point located on the southwestern corner of the Township of Gosselin; thence, easterly following the southern boundaries of the Townships of Gosselin, Choquette, David, Landry, Dandurand, Letondal, Lavigne and Dessane; thence, easterly, southeasterly and northeasterly following the southern, southwestern and southeastern boundaries of the Township of Lavallée; thence, northeasterly following the southeastern boundary of the Township of Albani to its meeting point with the latitude 48°00'00"; thence, easterly following the latitude to its meeting point with the boundary separating the electoral divisions of Lavolette and Roberval;

iv. Pontiac, in its northwestern part the southeastern boundary of which is established as follows: starting from a point located on the southeastern corner of the Township of

Artois; thence, westerly following the southern boundaries of the Townships of Artois and Perche; thence, southerly following the eastern boundaries of the Townships of Gillies and Pontefract; finally, southwesterly following the eastern boundary of the Township of Mansfield;

**“specified region”.**

(c) “specified region” means electoral divisions in Québec whose names and boundaries appear in the Notice of the establishment of the list of electoral divisions published in the *Gazette officielle du Québec* of 15 July 1992, as follows:

i. Labelle, in its part located west of Rivière du Lièvre and including the Town of Mont-Laurier in its totality;

ii. Laviolette, in its part the northern boundary of which is represented by the southern boundary of the peripheral region of the electoral division of Laviolette, as established in subparagraph iii of paragraph *b*, and whose southern boundary is established as follows: starting from a point located on the northwestern corner of the Township of Livernois; thence, northeasterly following the northwestern boundary of the Township of Livernois to its meeting with the southwestern boundary of the regional county municipality of Haut-Saint-Maurice; finally, southeasterly, easterly and northeasterly following the southwestern, southern and southeastern boundaries of the regional county municipality of Haut-Saint-Maurice to its meeting point with rivière Batiscan;

iii. Rimouski;

iv. Pontiac and Gatineau in their southern part and bounded as follows: on the west, by the western boundary of the county of Pontiac and by the southeastern boundary of the peripheral region of the county of Pontiac, as established in subparagraph iv of paragraph *b*; on the north, by the southern boundaries of the peripheral regions of the counties of Pontiac and Gatineau, as established in subparagraphs ii and iv of paragraph *b*, respectively; on the east, by the western boundary of the specified region of the county of Labelle, as established in subparagraph i of paragraph *c* and starting from a point situated at the southwestern corner of the county of Labelle; thence, southerly following the eastern boundary of the Township of Hincks to the southeastern corner of the said township; thence, westerly following the southern boundary of the Townships of Hincks and Aylwin; thence, southerly and westerly following the eastern and southern boundaries of the Township of Cawood to the meeting point with the eastern boundary of the county of Pontiac; thence, northerly following the eastern boundary of the county of Pontiac to the point situated at the southeastern corner of the Township of Leslie; and thence, southerly following the eastern boundary of the county of Pontiac to the northeastern corner of the Township of Bristol, thence, westerly and southerly following the northern and western boundary of the Township of Bristol to the southwestern

corner of that township, but excluding the municipality of Portage-du-Fort.

O.C. 812-82, s.1; O.C. 2717-83, s.1; O.C. 1933-86, s.1; O.C. 1832-87, s.1; Erratum, 1988, G.O. 2, 1891; O.C. 1724-88, s.1; O.C. 383-92, s.1; O.C. 1635-96, s.26; O.C. 1470-2002, s.1.

**2R2.** For the purposes of this division, distances are to be computed by the shortest road suitable for motor vehicles that is in standard use.

O.C. 812-82, s.1.

**2R2.1.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located in a designated region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by \$0.02 per litre of gasoline.

O.C. 1635-96, s.27; O.C. 1466-98, s.1; O.C. 66-2016, s.1.

**2R3.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining

(a) New Brunswick or Ontario, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.08 per litre of gasoline if the establishment is located less than 5 km from the point of contact;

ii. \$0.06 per litre of gasoline if the establishment is located at least 5 km and less than 10 km from the point of contact;

iii. \$0.04 per litre of gasoline if the establishment is located at least 10 km and less than 15 km from the point of contact; and

iv. \$0.02 per litre of gasoline if the establishment is located at least 15 km and less than 20 km from the point of contact;

(b) an American state, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.12 per litre of gasoline if the establishment is located less than 5 km from the point of contact;

ii. \$0.09 per litre of gasoline if the establishment is located at least 5 km and less than 10 km from the point of contact;

iii. \$0.06 per litre of gasoline if the establishment is located at least 10 km and less than 15 km from the point of contact; and

iv. \$0.03 per litre of gasoline if the establishment is located at least 15 km and less than 20 km from the point of contact.

However, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline, by the amount prescribed by section 2R4 for that peripheral or specified region if that amount is greater than the amount determined under this section.

O.C. 812-82, s. 1; O.C. 2173-83, s. 1; Erratum, 1983 G.O. 2, 4641, s. 1; O.C. 2717-83, s. 2; O.C. 1933-86, s. 2; O.C. 1832-87, s. 2; O.C. 743-91, s. 1; O.C. 383-92, s. 2; O.C. 1897-93, s. 1; O.C. 1635-96, s. 28; O.C. 1466-98, s. 1; O.C. 1155-2004, s. 2; O.C. 1116-2007, s. 1; O.C. 66-2016, s. 2.

**2R4.** Where a person acquires fuel mentioned in the first paragraph of section 2 of the Act from a retail dealer who operates a fuel distribution establishment located in a peripheral region or where a person causes such fuel to be delivered to him by a retail dealer in a fixed storage tank located in a peripheral region, the tax prescribed by the paragraph shall be reduced, per litre of fuel,

(a) by \$0.0465, in the case of gasoline; and

(b) by \$0.0382, in the case of fuel oil;

(c) *(paragraph revoked)*.

Where the fuel distribution establishment or the fixed storage tank is located in a specified region, the tax prescribed by that paragraph shall be reduced, per litre of fuel,

(a) by \$0.023, in the case of gasoline; and

(b) by \$0.019, in the case of fuel oil;

(c) *(paragraph revoked)*.

O.C. 812-82, s. 1; O.C. 2173-83, s. 2; Erratum, 1983 G.O. 2, 4641, s. 2; O.C. 1933-86, s. 2; O.C. 1832-87, s. 3; O.C. 743-91, s. 2; O.C. 383-92, s. 3; O.C. 1635-96, s. 28; O.C. 1466-98, s. 2.

**2R5.** Where a person acquires fuel mentioned in the first paragraph of section 2 of the Act from a retail dealer who operates a fuel distribution establishment that is neither located in a peripheral region nor in a specified region, or where a person causes such fuel to be delivered to him by a retail dealer in a fixed storage tank that is neither located in a peripheral region nor in a specified region, the tax prescribed by that paragraph shall be reduced as follows:

(a) per litre of gasoline:

i. by \$0.0465, if the establishment is located less than 5 kilometres from the boundaries of a peripheral region;

ii. by \$0.031, if the establishment is located at least 5 kilometres and less than 10 kilometres from the boundaries of a peripheral region;

iii. by \$0.017, if the establishment is located at least 10 kilometres and less than 15 kilometres from the boundaries of a peripheral region;

iv. by \$0.012, if the establishment is located less than 10 kilometres from the boundaries of a specified region; and

v. by \$0.002, if the establishment is located at least 15 kilometres and less than 20 kilometres from the boundaries of a peripheral region;

(b) *(paragraph revoked)*;

(c) per litre of fuel oil:

i. by \$0.0382, if the establishment is located less than 5 kilometres from the boundaries of a peripheral region;

ii. by \$0.026, if the establishment is located at least 5 kilometres and less than 10 kilometres from the boundaries of a peripheral region;

iii. by \$0.014, if the establishment is located at least 10 kilometres and less than 15 kilometres from the boundaries of a peripheral region;

iv. by \$0.01, if the establishment is located less than 10 kilometres from the boundaries of a specified region; and

v. by \$0.001, if the establishment is located at least 15 kilometres and less than 20 kilometres from the boundaries of a peripheral region.

O.C. 812-82, s. 1; O.C. 1933-86, s. 2; O.C. 1832-87, s. 3; O.C. 743-91, s. 3; O.C. 383-92, s. 4; O.C. 1635-96, s. 28; O.C. 1466-98, s. 3.

**2R6.** *(Revoked)*.

O.C. 1933-86, s. 2; O.C. 1832-87, s. 3; O.C. 743-91, s. 4; O.C. 383-92, s. 5; O.C. 1635-96, s. 29.

**2R7.** Sections 2R2.1 and 2R3 apply where gasoline is poured directly from the delivery nozzle of a fuel distribution appliance meeting the standards prescribed by the Petroleum Products Regulation (chapter P-30.01, r. 1), permanently and directly connected to an underground storage tank, into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment or into a container holding not more than 205 litres.

O.C. 1933-86, s. 2; O.C. 1832-87, s. 3; O.C. 753-91, s. 532; O.C. 1635-96, s. 30; O.C. 1466-98, s. 4.

**2R8.** Sections 2R4 and 2R5 apply where fuel is poured in a manner prescribed by the Petroleum Products Regulation (chapter P-30.01, r. 1) into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment, into a

container holding not more than 205 litres or into a fixed storage tank.

O.C. 1933-86, s. 2; O.C. 1832-87, s. 3; O.C. 1635-96, s. 31; O.C. 1466-98, s. 4.

**2R9.** (Revoked).

O.C. 1933-86, s. 2; O.C. 1832-87, s. 3.

**DIVISION II**

**SPECIAL RULES GOVERNING CONSUMERS**

R.R.Q., 1981, c. T-1, r. 1, div. II.

**3R1.** (Revoked).

R.R.Q., 1981, c. T-1, r. 1, s. 3.1; O.C. 3470-81, s. 4; O.C. 267-83, s. 1.

**3R2.** (Revoked).

R.R.Q., 1981, c. T-1, r. 1, s. 3.2; O.C. 3470-81, s. 4; O.C. 267-83, s. 1.

**9R1.** For the purposes of subparagraph *i* of paragraph *e* of section 9 of the Act, every vessel used principally for purposes other than for pleasure is deemed to be a commercial vessel.

R.R.Q., 1981, c. T-1, r. 1, s. 9.1; O.C. 3470-81, s. 4.

**9R1.1.** For the purposes of paragraph *f* of section 9 of the Act, non-coloured fuel oil when used in the preparation of the mixture referred to in the first paragraph of section 18R3.

O.C. 1470-2002, s. 2.

**9R2.** For the purpose of paragraph *g* of section 9 of the Act, "international flight" means a flight involving an air carrier going to or leaving Canada but does not include landing in one place in Canada of passengers or merchandise originating from another place in Canada.

O.C. 2717-83, s. 3.

**9.1R1.** For the purposes of section 9.1 of the Act, the following conditions in respect of the acquisition of fuel by a tribal council or a band-empowered entity are prescribed conditions:

(a) the person who acquires the fuel on behalf of the tribal council or band-empowered entity presents to the retail dealer, at the time of the acquisition, the registration certificate referred to in section 26.1 of the Act;

(b) the person mentioned in paragraph *a* signs, in relation to the acquisition of fuel, the register referred to in section 17.3 of the Act; and

(c) the person mentioned in paragraph *a* provides to the retail dealer a certificate stating that the fuel is acquired, as the case may be, by the tribal council or the band-empowered

entity and, where the band-empowered entity is a legal person, that it is intended for band management activities.

O.C. 390-2012, s. 1.

**10R1.** For the purposes of section 10 of the Act, every person who applies for a refund of tax paid on fuel shall file with the Minister, within 15 months of the date on which the period for which a refund is applied for begins,

(a) the prescribed form duly completed;

(b) the original of the invoices for that fuel; and

(c) proof of payment of the tax.

The invoices must indicate

(a) the date of the transaction;

(b) the name and address of the purchaser and of the seller; and

(c) the type and quantity of fuel purchased, the price paid and the tax collected.

An application for a refund must cover purchases of fuel for a maximum period of 12 months which begins on the date of the first purchase of fuel covered by the application. If the application is made pursuant to subparagraph *x* of paragraph *a* or subparagraph *v* of paragraph *b* of that section 10, the application must cover a minimum period of 3 months or the purchase of at least 3,000 litres of gasoline or biodiesel fuel, as the case may be.

In addition, if the application is made pursuant to subparagraph *vii* of paragraph *a* or subparagraph *ii* of paragraph *b* or paragraph *c* of section 10, the person must attach to the application proof of transport of the fuel outside Québec and, where applicable, of delivery outside Québec and proof of payment of the fuel tax levied by the Government at the place where the fuel was exported or delivered outside Québec or, where applicable, proof of exemption from the tax at that place on fuel so exported and used.

In the case of an initial application in respect of a commercial vessel made pursuant to subparagraph *x* of paragraph *a* of section 10 of the Act, the person must furnish the following with the application:

(a) a photocopy of the purchase or lease document for the vessel;

(b) proof of civil liability insurance;

(c) engine specifications;

(d) tank capacity specifications; and

(e) a photocopy of the vessel's certificate of registry issued under the Canada Shipping Act, 2001 (Statutes of Canada, 2001, chapter 26), unless no certificate of registry has been issued for the vessel because the vessel is not required to be registered.

R.R.Q., 1981, c. T-1, r. 1, s. 10.1; O.C. 3470-81, s.4; O.C. 383-92, s.6; O.C. 1466-98, s.5; O.C. 1116-2007, s.2; O.C. 321-2017, s.1.

**10R1.1.** For the purposes of subparagraph v of paragraph b of section 10 of the Act, a person referred to in section 10R1 who is a carrier within the meaning of paragraph d of section 50.0.2 of the Act must, in the application for a reimbursement, deduct the biodiesel fuel to be used outside Québec in connection with the operation of a prescribed motor vehicle referred to in Division IX.1 of the Act from the quantity of biodiesel fuel acquired.

O.C. 1116-2007, s.3.

**10R2.** The person referred to in section 10R1, except a person applying for a refund under subparagraph x of paragraph a of section 10 of the Act, must keep and retain an inventory containing a description of the machinery and engines in which the fuel is used, a record of the fuel used, and a register showing the volumes put on each occasion into the fuel tank of each engine or machine.

He must also keep and retain:

(a) in the case of an engine equipped with an hour-meter, a register of the accumulated hours indicating the reading at the beginning and at the end of each month;

(b) in the case of an engine not equipped with an hour-meter, a daily register of the operating hours of the machine;

(c) in the case of a cement-mixer, a monthly register of the number of cubic metres of concrete transported;

(d) in the case of a quarry, a monthly register of the number of cubic metres of stone crushed;

(e) in the case of a bituminous concrete plant, a monthly register of the number of cubic metres of concrete processed; and

(f) in the case of a peat bog, a monthly register of the number of cubic metres of peat extracted.

In addition, the person referred to in paragraph c of section 10 of the Act must keep and retain a monthly register or any other document that establishes, for each locomotive covered by the application for a reimbursement, the consumption of fuel in Québec and outside Québec

computed according to gross ton-mile or any other method approved by the Minister.

R.R.Q., 1981, c. T-1, r. 1, s. 10.2; O.C. 3470-81, s.4; O.C. 1116-2007, s.4; O.C. 321-2017, s.2.

**10R2.1.** The person referred to in section 10R1 applying for a refund under subparagraph x of paragraph a of section 10 of the Act must keep and retain a registry showing the volumes of gasoline put into the fuel tank of the engine for which the application is made.

The person must also keep and retain,

(a) in the case of an engine equipped with an hour-meter, a register of the accumulated hours indicating the reading at the beginning and at the end of each month; and

(b) in the case of an engine not equipped with an hour-meter, a daily register of the operating hours of the engine.

O.C. 321-2017, s.3.

**10R3.** In the case of fuel which, immediately before its use, was contained in a tank supplying a propulsion engine and a stationary engine simultaneously, a refund of the tax paid shall be granted only in the cases contemplated in subparagraph viii of paragraph a and subparagraph iv of paragraph b of section 10 and in section 10.7 of the Act.

R.R.Q., 1981, c. T-1, r. 1, s. 10.3; O.C. 3470-81, s.4; O.C. 1470-2002, s.3.

**10R4.** Only the person who buys and uses the fuel for which he is entitled to a refund of the tax may apply for a refund.

R.R.Q., 1981, c. T-1, r. 1, s. 10.4; O.C. 3470-81, s.4.

**10R5.** For the purposes of this section and of subparagraph viii of paragraph a and subparagraph iv of paragraph b of section 10 of the Act, the following mean:

**“mining”;**

(a) “mining”: all of the work contributing to the recovery and to the processing of peat or mineral ores coming from a mineral resource up to the first stage of concentration or the equivalent;

**“farming operation”;**

(b) “farming operation”: all activity that constitutes farming within the meaning of the Act;

**“forest operation”;**

(c) “forest operation”: cutting work, handling and transportation of timber carried out in a forest for the purpose of exploiting it and the necessary work to be done in connection with those activities that is carried out in a forest by a person operating a business and reforestation work following the cutting of timber, except transformation of

timber and all work subsequent to the transformation, in a forest or elsewhere;

**“mining operation”;**

(d) “mining operation”: all activity carried out to discover a mineral resource in Québec or for the mining of such a resource;

**“mineral resource”.**

(e) “mineral resource”: peat, a deposit of base or precious metals, coal, bituminous or oil sands, oil shale, or a mineral deposit from which the principal mineral extracted is:

- i. an industrial mineral contained in a non-bedded deposit, as certified by the Minister of Natural Resources and Wildlife;
- ii. sylvite, halite or gypsum;
- iii. silica that is extracted from sandstone or from quartzite;
- iv. *(subparagraph revoked)*;
- v. *(subparagraph revoked)*.

R.R.Q., 1981, c. T-1, r. 1, s. 10.5; O.C. 3470-81, s. 4; O.C. 1724-88, s. 2; O.C. 743-91, s. 5; 1994, c. 13, s. 17; O.C. 1463-2001, s. 1; 2003, c. 8, s. 7; 2006, c. 3, s. 35; O.C. 1116-2007, s. 5; O.C. 321-2017, s. 4.

**10R6.** For the purposes of subparagraph x of paragraph a of section 10 of the Act, every vessel used principally for purposes other than pleasure is a commercial vessel.

O.C. 321-2017, s. 5.

**10.1R1.** For the purposes of section 10.1 of the Act, a public carrier who applies for a reimbursement provided for in this section must produce:

- (a) *(paragraph revoked)*;
- (b) the original of the invoices for the fuel;
- (c) a proof of payment of the tax concerning this fuel.

O.C. 2848-84, s. 1; O.C. 1832-87, s. 4; O.C. 1105-2014, s. 1.

**10.1R2.** The carrier contemplated in section 10.1R1 must keep and retain at his principal business place in Québec a register establishing, for each bus:

- (a) the total fuel consumption;
- (b) the total number of kilometres travelled;
- (c) the number of kilometres travelled while it was assigned to providing public transport;
- (d) the quantity of fuel purchased inside and outside Québec;
- (e) the quantity of fuel used inside Québec while it was assigned to providing public transport.

He also must keep and retain in the same place any voucher attesting the information contained in each register.

O.C. 2848-84, s. 1.

**10.1R3.** For the purposes of section 10.1 of the Act, “public transport” means:

- (a) the transport by bus of persons and their luggage, where applicable, for direct or indirect remuneration, following a regular circuit and in accordance with a definite schedule;
- (b) the transport of handicapped persons and their luggage, where applicable, by buses intended for the transport of such persons, for direct or indirect remuneration.

Notwithstanding the foregoing, for the purposes of the first paragraph, the following activities are excluded:

- (a) student transportation;
- (b) chartered transport;
- (c) shuttle transport, that is to say the transport of a group of people for activities shared by those people;
- (d) airport transport, that is to say the transport by bus of persons and their luggage, for a fixed rate per passenger, between two airports or between an airport and specified places.

O.C. 1832-87, s. 5; 1988, c. 84, s. 721; O.C. 1635-96, s. 32; Erratum, 1997, G.O. 2, 1121.

**10.2R1.** For the purposes of section 10.2 of the Act and of this Regulation,

**“band management activities”;**

(0.a) “band management activities” means activities or programs undertaken by a band or band-empowered entity that are not commercial activities for which the band or band-empowered entity would otherwise be entitled to an input tax refund under the Act respecting the Québec sales tax (chapter T-0.1);

**“band”;**

(a) “band” means a band within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) and the Cree-Naskapi (of Québec) Act (Statutes of Canada, 1984, chapter 18) and a designated corporation within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order, made by Order in Council P.C. 1992-1052 dated 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada, 1985, c. F-11) that is resident in Québec;

**“tribal council”;**

(a.1) “tribal council” means a grouping of bands with a common interest that have joined together to provide advisory or program services for bands;

**“band-empowered entity”;**

(a.2) “band-empowered entity” means a legal person, board, council, association, society or other organization, situated on a reserve and that is

- i. owned by a band, a tribal council or a group of bands other than a tribal council, or
- ii. controlled by a band, a tribal council or a group of bands other than a tribal council;

**“Indian”;**

(b) “Indian” means an Indian within the meaning of the Indian Act;

**“reserve”.**

(c) “reserve” means a tract of land, the legal title to which is vested in Her Majesty, that has been set apart by Her Majesty for the use and benefit of Indians, and the name of which appears in Schedule I; the expression also includes an establishment mentioned in that Schedule and an Indian settlement within the meaning of section 1 of the Indians and Bands on certain Indian Settlements Remission Order (1997) made by Order in Council P.C. 1997-1529 dated 23 October 1997 under the Financial Administration Act, located in Québec.

O.C. 1876-87, s. 1; O.C. 1708-97, s. 1; O.C. 1470-2002, s. 4; O.C. 1149-2006, s. 1; O.C. 1116-2007, s. 6; O.C. 1303-2009, s. 1.

**10.2R11.** A band-empowered entity is deemed to be owned by a band, a tribal council or a group of bands other than a tribal council if

(a) the band, tribal council or group of bands owns all or substantially all of the shares or holds all or substantially all of the memberships of the entity; or

(b) the band, tribal council or group of bands holds title to the assets of the entity or controls its disposition, such that in the event of wind up or liquidation, the assets are vested in the band, tribal council or group of bands.

O.C. 1116-2007, s. 7; O.C. 1303-2009, s. 2.

**10.2R12.** A band-empowered entity is deemed to be controlled by a band, a tribal council or a group of bands other than a tribal council if

(a) the band, tribal council, group of bands or members of the band, tribal council or group of bands appoint or elect a majority of the members of the governing body of the entity; and

(b) the entity is required to submit to the band, tribal council or group of bands its operating budget and where applicable, its capital budget for review and approval.

O.C. 1116-2007, s. 7; O.C. 1303-2009, s. 3.

**10.2R2.** For the purposes of section 10.2 of the Act, the person referred to in that section must file the following documents with the application:

(a) the originals of the invoices providing the following information:

- i. the name and address of the retail dealer;
- ii. the date of purchase;
- iii. the name and number of the Indian or the name of the band, tribal council or band-empowered entity and the name of the person representing the band, tribal council or band-empowered entity, if any;
- iv. the type and quantity of fuel purchased;
- v. the price paid; and
- vi. the registration plate number of the vehicle into which the fuel was pumped, if any;

(b) a certificate in the form of Schedule II in the case of an Indian, Schedule III in the case of a band or Schedule IV in the case of a band-empowered entity.

In addition, at the time of the initial application for a reimbursement, the tribal council and the band-empowered entity must, at the request of the Minister and in the manner the Minister determines, provide any document attesting qualification as a tribal council or a band-empowered entity.

O.C. 1876-87, s. 1; O.C. 1116-2007, s. 8; O.C. 1303-2009, s. 4.

**10.2R3.** Any application for a reimbursement must cover a period of not less than three months or the purchase of not less than 500 litres of fuel.

O.C. 1876-87, s. 1.

**10.2IR1.** For the purposes of section 10.2.1 of the Act, the application in respect of a particular month must be filed by the retail dealer at the same time as the dealer’s account is rendered to the Minister in accordance with the seventh paragraph of section 13 of the Act for the period covered by the application.

No reimbursement is allowed in respect of a sale made during a particular month unless the conditions set out in section 17.3R1 have been complied with in respect of the sale.

O.C. 390-2012, s. 2.



**10.3R1.** For the purposes of section 10.3 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer's permit from whom he acquired fuel, a copy of the first and last invoice for the purchase of fuel and the statements of account remitted by every person holding a collection officer's permit. He must also file a copy of the first and last invoice for the sale of fuel that he made during that period. The invoices shall indicate:

- (a) the date of the transaction;
- (b) the name and address of the purchaser and of the seller;
- (c) the type of fuel, the price, the tax or the amount equal to the tax applicable;
- (d) the quantity of fuel measured at the reference temperature of 15 degrees Celsius and the quantity of fuel measured at ambient temperature.

A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.

O.C. 1635-96, s. 33; O.C. 1466-98, s. 6.

**10.4R1.** For the purposes of section 10.4 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer's permit, the original of each invoice for the purchase of gasoline. Those invoices shall indicate:

- (a) the date of the transaction and the place where the gasoline is delivered to the purchaser;
- (b) the name and address of the purchaser and of the seller;
- (c) the type of fuel, the price and the tax collected.

A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.

O.C. 1635-96, s. 33; O.C. 1466-98, s. 7.

**10.5R1.** For the purposes of section 10.5 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer's permit from whom he acquired fuel, the original of each invoice for the purchase of fuel. He shall also file the original of each invoice for the sale of fuel made during that period. Those invoices shall indicate:

- (a) the date of the transaction and the place where the fuel is delivered to the purchaser;
- (b) the name and address of the purchaser and of the seller;
- (c) the type of fuel, the price, the tax or the amount referred to in section 51.1 of the Act that was collected.

A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.

O.C. 1635-96, s. 33; O.C. 1466-98, s. 8.

**10.6R1.** For the purposes of section 10.6 of the Act, the person referred to in that section must transmit to the Minister the form provided for in section 10.5 of the Act, which must be duly completed. The person must file, with the person's application, for the period covered by the application, the original of each invoice prescribed by section 10.5R1 for the purchase and sale of fuel, which must state the information prescribed by that section. The person must also indicate the name and address of the person from whom the fuel is acquired and the name and address of the person to whom the amount of the reimbursement is transferred in accordance with section 10.6 of the Act.

The application for the transfer of the reimbursement must be filed within 15 months from the beginning of the period covered by the application. The application for the transfer must relate to the purchases of fuel for a period not exceeding 12 months beginning on the day of the first purchase of fuel covered by the application.

O.C. 1451-2000, s. 1.

**10.7R1.** For the purposes of section 10.7 of the Act, the person referred to in that section must file, along with the prescribed form duly completed for the period covered by the application, the following documents:

- (a) the original of each invoice for the purchase of fuel covered by the application which must indicate:
  - i. the name and address of the retail dealer and the name of the purchaser;
  - ii. the date of the purchase;
  - iii. the type of fuel, the price paid and the volume of fuel purchased;
- (b) in the case of an initial application in respect of a prescribed motor vehicle leased for a period of less than one year, a photocopy of the rental contract;

(c) in the case of an initial application in respect of qualified equipment, a photocopy of the purchase or rental documents for that equipment.

At the Minister's request, the person shall also file, within the time indicated, a photocopy of the documents provided for in subparagraphs *b* and *c* of the first paragraph and those in respect of the purchase or the rental for a period of one year or more of a prescribed motor vehicle covered by the application for a refund.

A refund shall be applied for within 15 months of the beginning of the period covered by the application. The period of the application for a refund begins on the date of the first purchase of fuel covered by the application. The application for a refund shall cover purchases of fuel for a minimum period of three months or the purchase of at least 3 000 litres of fuel and a maximum period of 12 months.

In addition, in the case of an application for a refund made by a carrier referred to in Division IX.1 of the Act, in respect of a motor vehicle referred to in section 10.7 of the Act that is also a prescribed motor vehicle referred to in that Division, the period covered by the application shall correspond to one or several quarters determined in accordance with the second paragraph of section 50.0.5 of the Act.

O.C. 1470-2002, s. 5.

**10.7R2.** For the purposes of section 10.7 of the Act, the fuel covered by an application for a refund filed under that section shall have been used in Québec. In addition, the tax shall not be credited or refunded in accordance with section 50.0.4 of the Act.

O.C. 1470-2002, s. 5.

**10.7R3.** The person referred to in section 10.7R1 shall keep and retain an inventory containing a description of each prescribed motor vehicle covered by the application and of all qualified equipment and a register showing, for each vehicle, the volumes of fuel put on each occasion into the fuel tank of the propulsion engine.

The person shall also keep and retain:

(a) in the case of an engine equipped with an hour-meter, a register of the accumulated hours indicating the reading at the beginning and at the end of each month;

(b) in the case of an engine not equipped with an hour-meter, a daily register of the operating hours of the machine;

(c) in the case of a motor vehicle equipped with an odometer, a monthly register of the number of kilometres travelled indicating the reading at the beginning and at the end of each month.

O.C. 1470-2002, s. 5.

**10.7R4.** For the purposes of section 10.7 of the Act and sections 10.7R1 and 10.7R3 to 10.7R6, the following motor vehicles are prescribed motor vehicles:

(a) in the case of motor vehicles designed to be driven usually off-road:

- i. motor vehicles, other than dump trucks, that are fitted only with qualified equipment;
- ii. motor vehicles, other than dump trucks, that are fitted with both qualified equipment and unqualified equipment, provided the qualified equipment is used significantly;

(b) in the case of motor vehicles designed to be driven usually on the road:

- i. cement-mixers;
- ii. trucks designed for refuse collection or recycling;
- iii. sewer cleaning trucks and septic pumping trucks;
- iv. concrete pumping trucks;
- v. firetrucks;
- vi. trucks equipped with an aerial basket, a percussion drill, an auger, a loading arm or other similar equipment;
- vii. trucks equipped with a blower or a unloading auger;
- viii. tank trucks equipped with a pump;
- ix. trucks equipped with a drill rig;
- x. highway cranes.

O.C. 1470-2002, s. 5.

**10.7R5.** For the purposes of section 10.7 of the Act, the percentage of the volume of gasoline or of non-coloured fuel oil attributable to the use of qualified equipment by a prescribed motor vehicle is as follows:

(a) in the case of a vehicle referred to in subparagraph i of paragraph *a* of section 10.7R4, 70%;

(b) in the case of a vehicle referred to in subparagraph iv or ix of paragraph *b* of section 10.7R4, 40%;

(c) in the case of a vehicle referred to in subparagraph ii of paragraph *a* of section 10.7R4, 35%;

(d) in the case of a vehicle referred to in subparagraph i, ii, iii, v or x of paragraph *b* of section 10.7R4, 30%;

(e) in the case of a vehicle referred to in subparagraph vi, vii or viii of paragraph *b* of section 10.7R4, 20%.

An application for a refund filed under section 10.7 of the Act shall not apply for more than one percentage provided for in subparagraphs *a* to *e* of the first paragraph in respect of a prescribed motor vehicle, where the vehicle qualifies as a prescribed motor vehicle under more than one subparagraph of section 10.7R4.

O.C. 1470-2002, s. 5.

**10.7R6.** For the purposes of section 10.7 of the Act, sections 10.7R1, 10.7R3 to 10.7R5 and this section, "qualified equipment" means the equipment of a prescribed motor vehicle that is not used for the propulsion of the vehicle and that, as the case may be, is powered:

(a) by the vehicle's propulsion engine by means of a power takeoff, that is, any system of a motor vehicle used to transfer the power from a propulsion engine to qualified equipment fitted to the vehicle;

(b) by the stationary engine of the qualified equipment, provided the engine is powered by fuel from the same tank as that which fuels the vehicle's propulsion engine.

However, equipment is considered unqualified equipment if its destination or use requires that the vehicle of which it is an integral part, on which it is fitted or attached, be necessarily in motion.

Moreover, parts or accessories used to drive a prescribed motor vehicle or to ensure the comfort of its occupants are not considered to be qualified equipment.

O.C. 1470-2002, s. 5.

**10.8R1.** For the purposes of subparagraph *d* of the second paragraph of section 10.8 of the Act:

(a) the permit of the collection officer who files an application for a refund under that section shall be in force at the time of the sale of fuel;

(b) dependent on whether the person to whom fuel is sold is a collection officer or a retail dealer, that collection officer's permit, issued in accordance with subparagraph *a* of the first paragraph of section 27 of the Act or the retail dealer's registration certificate, issued in accordance with section 23 of the Act, shall be in force at the time of the sale of the fuel;

(c) the collection officer who files an application for a refund shall provide, at the request of and within the time fixed by the Minister, for each person in respect of whom a bad debt is written off, the following information:

i. the date of fiscal year end for the collection officer who files the application and the date on which the person's bad debt was written off;

ii. the person's name and address;

iii. detailed information for each sale of fuel, that is, the date of the sale, the number of the invoice and the number of litres of gasoline or fuel oil sold;

iv. the amount equal to the tax provided for in the first paragraph of section 51.1 of the Act and, where applicable, the increase in tax provided for in the third paragraph of that section, applicable to each sale of fuel;

v. the amount of each invoice, including the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and excluding the amounts provided for in subparagraph iv;

vi. the amount of each invoice, including the amounts provided for in subparagraph iv and excluding the tax payable under Part IX of the Excise Tax Act and the tax payable under Title I of the Act respecting the Québec sales tax.

O.C. 1470-2002, s. 5; O.C. 1155-2004, s. 3.

**10.8R2.** For the purposes of the fourth paragraph of section 10.8 of the Act, a person referred to in that section may determine the amount of the refund to which the person is entitled by the formula

$$A / B \times C.$$

For the purposes of this formula,

(a) A is the amount of the debt written off;

(b) B is the aggregate of the sales that are the amount of the debt to which the amount of the debt written off relates, including the amount provided for in section 51.1 of the Act, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act respecting the Québec sales tax (chapter T-0.1);

(c) C is the amount provided for in section 51.1 of the Act, included in the aggregate of the sales that are the amount of the debt to which the amount of the debt written off relates.

Persons who wish to use the computation method provided for in the first paragraph in their fiscal year shall inform the Minister of such election using the prescribed form at the time of the initial application for a refund filed in that fiscal year. They shall also indicate therein the period covered by the fiscal year and use that method for the entire duration of that fiscal year.

O.C. 1470-2002, s. 5.

**10.8R3.** For the purposes of sections 10.8R1 and 10.8R2, the fiscal year of a person is that person's fiscal year within

the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1).

O.C. 1470-2002, s. 5; O.C. 321-2017, s. 6.

**10.10R1.** For the purposes of section 10.10 of the Act, the amount provided for in section 51.1 of the Act shall be computed using the formula

$$A \times B / C.$$

For the purposes of this formula,

(a) A is the amount of the recovered bad debt;

(b) B is the amount provided for in section 51.1 of the Act, included in the aggregate of the sales that are the amount of the debt to which the amount of the recovered bad debt relates;

(c) C is the aggregate of the sales that are the amount of the debt to which the amount of the recovered debt relates, including the amount provided for in section 51.1 of the Act, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the tax payable under Title I of the Act respecting the Québec sales tax (chapter T-0.1).

O.C. 1470-2002, s. 5.

**12.1R1.** For the purposes of section 12.1 of the Act, the following conditions in respect of the sale of fuel to an Indian or a band are prescribed conditions:

(a) the Indian or the person who acquires the fuel on behalf of the band presents to the retail dealer, at the time of the sale, the registration certificate referred to in section 26.1 of the Act and, in the case of a sale of fuel to an Indian, the latter's Certificate of Indian Status issued by Aboriginal Affairs and Northern Development Canada;

(b) the Indian or the person mentioned in paragraph *a* signs, in relation to the sale of fuel, the register referred to in section 17.3 of the Act; and

(c) the person mentioned in paragraph *a* provides to the retail dealer a certificate stating that the fuel is acquired by the band.

O.C. 390-2012, s. 3.

**16R1.** (Revoked).

R.R.Q., 1981, c. T-1, r. 1, s. 16.1; O.C. 3470-81, s. 4; O.C. 1656-91, s. 1; O.C. 1451-2000, s. 2.

**16R2.** (Revoked).

R.R.Q., 1981, c. T-1, r. 1, s. 16.2; O.C. 3470-81, s. 2; O.C. 1656-91, s. 2; O.C. 1451-2000, s. 2.

**16R2.1.** For the purposes of section 16 of the Act, the duties to be paid are \$0.15 per kilometre to be travelled in Québec, subject to a minimum of \$75.

The number of kilometres is based on the route indicated in the certificate.

O.C. 1656-91, s. 2; O.C. 945-92, s. 1; O.C. 1451-2000, s. 3.

**16R2.2.** (Revoked).

O.C. 1656-91, s. 2; O.C. 1451-2000, s. 4.

**16R3.** A person who has obtained a certificate referred to in section 16 of the Act shall keep the certificate in the motor vehicle during his stay in Québec.

R.R.Q., 1981, c. T-1, r. 1, s. 16.3; O.C. 3470-81, s. 4; O.C. 1656-91, s. 2; O.C. 1451-2000, s. 5.

## DIVISION II.1

### OBLIGATIONS OF A RETAIL DEALER AS REGARDS THE INDIAN TAX EXEMPTION MANAGEMENT PROGRAM

O.C. 390-2012, s. 4.

**17.3R1.** For the purposes of section 17.3 of the Act, a retail dealer who sells fuel to a purchaser who is an Indian, a band, a tribal council or a band-empowered entity in circumstances in which section 9.1 or 12.1 of the Act applies must, in respect of each sale,

(a) verify,

i. using the most recent list furnished by Revenu Québec, the validity of the registration certificate referred to in section 26.1 of the Act that must be presented to the dealer by the Indian or the person who acquires the fuel on behalf of the band, the tribal council or the band-empowered entity, as the case may be, in accordance with paragraph *a* of section 9.1R1 or 12.1R1, as the case may be, and

ii. where the purchaser is an Indian, the purchaser's identity attested by the Certificate of Indian Status issued by Aboriginal Affairs and Northern Development Canada that must be presented to the dealer by the purchaser in accordance with paragraph *a* of section 12.1R1; and

(b) ensure that the registration certificate so presented to the dealer is that of the purchaser and, for a sale to a band-empowered entity that is a legal person, ensure that the fuel is intended for band management activities.

O.C. 390-2012, s. 4.

**17.4R1.** For the purposes of section 17.4 of the Act, a retail dealer must have posted in such manner as to be clearly visible to the purchaser, in the dealer's establishment, the retail sales price of the fuel including the taxes imposed under the Act, Part IX of the Excise Tax Act (Revised

Statutes of Canada, 1985, chapter E-15) and the Act respecting the Québec sales tax (chapter T-0.1), as well as the retail sales price of the fuel without those taxes.

O.C. 390-2012, s. 4.

### DIVISION III

#### COLOURING OF FUEL OIL

R.R.Q., 1981, c. T-1, r. 1, div. III.

**18R1.** In this division, the expression "fuel oil" does not include bunker fuel or crude oil.

R.R.Q., 1981, c. T-1, r. 1, s. 18.1; O.C. 3470-81, s. 4.

**18R2.** Every refiner and every importer shall colour fuel oil; such colouring shall be effected in the manner prescribed in this division.

R.R.Q., 1981, c. T-1, r. 1, s. 18.2; O.C. 3470-81, s. 4.

**18R3.** The colouring shall be effected by adding to the fuel oil a mixture composed of 1 part of colouring agent, containing a red tincture, a tracer and aromatic solvents, and of 12 parts of fuel oil, in a proportion of 182 litres of the mixture for each million litres of fuel oil.

The colouring of fuel oil may also be effected by adding to the fuel oil the colouring agent referred to in the first paragraph in a proportion of 14 litres of colouring agent for each million litres of fuel oil.

Notwithstanding the foregoing, where the fuel oil is coloured in accordance with section 18R6, the colouring shall be effected in the manner prescribed in the first paragraph.

R.R.Q., 1981, c. T-1, r. 1, s. 18.3; O.C. 3470-81, s. 4; O.C. 2717-83, s. 4; O.C. 1656-86, s. 1; O.C. 1635-96, s. 34.

**18R4.** Where fuel oil to be coloured is refined in Québec, the colouring shall be done during the storage of the fuel oil in the tanks of the refinery, or of an oil pipeline terminal, or of a marine terminal operated by the holder of a colouring permit, or during the delivery of the fuel oil to the loading station of the refinery, or of an oil pipeline terminal, or of a marine terminal operated by the holder of a colouring permit.

R.R.Q., 1981, c. T-1, r. 1, s. 18.4; O.C. 3470-81, s. 4.

**18R5.** Where fuel oil to be coloured is imported into Québec and is already refined, the colouring shall be done during the storage of the fuel oil in the importer's tanks, or at the loading racks of a marine terminal operated by the importer, unless the colouring of such fuel oil was done in accordance with this Regulation before being imported.

Where the fuel oil is not stored in such tanks, colouring shall be done before or on its entry into Québec.

R.R.Q., 1981, c. T-1, r. 1, s. 18.5; O.C. 3470-81, s. 4.

**18R6.** Colouring at the tank truck loading racks is effected by means of an injection system equipped with an automatic cut-off device designed to prevent the delivery of non-coloured fuel oil in case of a defect in the system.

R.R.Q., 1981, c. T-1, r. 1, s. 18.6; O.C. 3470-81, s. 4; O.C. 1635-96, s. 35.

**18R7.** The fuel oil delivery system at the tank truck loading racks shall comprise separate loading spouts for coloured fuel oil in accordance with the first paragraph of section 18R3 and non-coloured fuel oil, and each spout shall be equipped with a meter.

Notwithstanding the foregoing, a fuel oil delivery system may include only one loading spout for coloured fuel oil and non-coloured fuel oil where it meets the following conditions:

(a) the loading spout shall be designed or equipped so that it may be cleaned by means of a sufficient quantity of non-coloured fuel oil at the end of each delivery of fuel oil and it shall be used for the delivery of fuel oil only;

(b) the delivery system shall be equipped with a meter allowing to distinguish between deliveries of coloured fuel oil and deliveries of non-coloured fuel oil.

R.R.Q., 1981, c. T-1, r. 1, s. 18.7; O.C. 3470-81, s. 4; O.C. 2717-83, s. 5; O.C. 1656-86, s. 2; O.C. 1635-96, s. 35.

**18R8.** Where the colouring agent is not kept in a fixed storage tank, the holder of a colouring permit shall keep the mixture referred to in the first paragraph of section 18R3 or the colouring agent referred to in the second paragraph of that section in a sealed container placed in premises situated close to the place where the colouring of fuel oil is done; he is responsible for the colouring agents and shall ensure that they are used for no purpose other than the colouring of fuel oil under section 18 of the Act.

In addition, the colouring agent referred to in the second paragraph of section 18R3 shall be kept at all times at a temperature higher than -20 degrees Celsius.

R.R.Q., 1981, c. T-1, r. 1, s. 18.8; O.C. 3470-81, s. 4; O.C. 1635-96, s. 35, Erratum, 1997, G.O. 2, 1121.

**18R9.** The holder of a colouring permit shall acquire, install and maintain in good operating condition the equipment necessary for colouring.

Where the equipment includes an injection system, the system shall be installed so that it may be easily accessible for maintenance or inspection purposes.

R.R.Q., 1981, c. T-1, r. 1, s. 18.9; O.C. 3470-81, s. 4; O.C. 1635-96, s. 36.

**18R10.** Before commencing the colouring of fuel oil, the holder of a permit for such purpose shall submit to the

Minister a plan of the projected equipment and installations for the colouring of fuel oil. He shall also submit to him, before any change in the existing colouring equipment and installations, a plan of the projected changes.

R.R.Q., 1981, c. T-1, r. 1, s. 18.10; O.C. 3470-81, s. 4; O.C. 1635-96, s. 37.

**18R1.** For the purposes of the second paragraph of section 18 of the Act, the fees relating to the colouring of fuel oil that must be paid by a refiner or importer shall correspond, for a quarter ending on 30 November of a particular year or on 28 February, 31 May or 31 August of the following year,

(a) where the colouring is effected in accordance with the first paragraph of section 18R3, to the total of

i. the amounts paid by the Minister for the components of the mixture, other than fuel oil, obtained by the refiner or importer during the quarter;

ii. the amount paid by the Minister for the services relating to the preparation of the mixture obtained by the refiner or importer during the quarter; and

iii. the amount that corresponds to the multiplication of the number of litres of fuel oil corrected to the reference temperature of 15 degrees Celsius, included in the mixture obtained by the refiner or importer during the quarter, by the average established from the price fixed by Bloomberg Oil Buyer's Guide – Price Supplement under the heading Bloomberg Canadian Terminal Prices (Rack Contract – Montréal), published by Bloomberg L.P., for one litre of fuel oil during the quarter; or

(b) where the colouring is effected in accordance with the second paragraph of section 18R3, to the amount paid by the Minister for the colouring obtained by the refiner or importer during the quarter.

The fees referred to in the first paragraph must be paid to the Minister within 30 days from the date of the notice from the Minister transmitted to the refiner or importer and determining those fees.

O.C. 710-2004, s. 1; O.C. 1249-2005, s. 1.

**19R1.** For the purposes of paragraph c of section 19 of the Act, every vessel used principally for purposes other than pleasure is a commercial vessel.

O.C. 1463-2001, s. 2.

### DIVISION III.1

#### RESTRICTED CERTIFICATE

O.C. 1656-91, s. 3; O.C. 383-92, s. 7; O.C. 1451-2000, s. 6.

**23.1R1.** A restricted certificate is issued upon payment of a duty of \$0.15 per kilometre travelled and to be travelled in Québec, with a minimum of \$75.

The number of kilometres is based on the route indicated in the restricted certificate.

O.C. 1656-91, s. 3; O.C. 945-92, s. 2.

**23.1R2.** A restricted certificate is valid only for the duration of the trip and for the route indicated therein.

O.C. 1656-91, s. 3.

**24R1.** *(Revoked).*

O.C. 383-92, s. 8; O.C. 1466-98, s. 9; O.C. 1451-2000, s. 7.

**24R2.** *(Revoked).*

O.C. 1897-93, s. 2; 1994, c. 13, s. 17; O.C. 1451-2000, s. 7.

**24R3.** *(Revoked).*

O.C. 1897-93, s. 2; O.C. 1451-2000, s. 8.

**24R4.** *(Revoked).*

O.C. 1897-93, s. 2; O.C. 1451-2000, s. 8.

**25R1.** *(Revoked).*

O.C. 1656-91, s. 3; O.C. 1897-93, s. 3; O.C. 1451-2000, s. 8.

### DIVISION III.2

#### INDIAN TAX EXEMPTION MANAGEMENT PROGRAM REGISTRATION CERTIFICATE

O.C. 390-2012, s. 5.

**26.1R1.** For the purposes of section 26.1 of the Act, the following are prescribed documents:

(a) if the applicant to which that section applies is an Indian, the applicant's Certificate of Indian Status issued by Aboriginal Affairs and Northern Development Canada;

(b) if the applicant to which that section applies is a band, a resolution or other document emanating from the band council certifying that the person signing the application is an authorized person;

(c) if the applicant to which that section applies is a tribal council,

i. any document attesting to the qualification of the applicant as a tribal council, and

ii. a resolution or other document emanating from the tribal council or each band council certifying that the person signing the application is an authorized person; and

(d) if the applicant to which that section applies is a band-empowered entity,

i. any document attesting to the qualification of the applicant as a band-empowered entity,

ii. a resolution or other document emanating from the applicant certifying that the person signing the application is an authorized person, and

iii. where the applicant is a legal person, a certificate stating that the fuel will be intended for band management activities.

O.C. 390-2012, s. 5.

## DIVISION IV

### PERMITS AND DOCUMENTS

R.R.Q., 1981, c. T-1, r. 1, Div. IV.

**27RL.** A storer shall be exempt from the requirement of holding a storer's permit where:

(a) his sole activity is the operation of a filling station and he does not own the fuel retailed therein;

(b) the fuel stored is coloured fuel oil intended solely for the storer's agricultural operations and is contained in a receptacle whose capacity does not exceed 2,300 litres; or

(c) he stores propane gas only.

A person who transports bulk fuel only by means of a motor vehicle used exclusively on private lands or roads shall be exempt from the requirement of holding the permit required for transporting bulk fuel if that fuel is intended exclusively for his own consumption.

A person who does not hold a refiner's permit and who wishes to make a blend referred to in paragraph *g* of section 27 of the Act shall be exempt from the requirement of holding the permit required to make a blend for the purpose of resale if he has signed a collection agreement with the Minister in accordance with section 51 of the Act and that agreement is in force and if the product obtained from the blend remains subject to the tax.

A wholesale dealer who neither is resident nor has a place of business in Québec is exempt from the obligation to hold a collection officer's permit in respect of fuel that the wholesale dealer sells, delivers or causes to be delivered in Québec where the fuel is delivered in circumstances described in the second paragraph of section 28 of the Act.

O.C. 383-92, s. 9; O.C. 1635-96, s. 38; O.C. 1451-2000, s. 9.

**27.1RL.** For the purposes of paragraph *h* of section 27.1 of the Act,

(a) a corporation shall furnish a copy of its articles of incorporation, its letters patent or any similar document and, where applicable, its articles of amendment, its articles of amalgamation, its supplementary letters patent or any similar document, except where those documents have been filed with the enterprise registrar;

(b) a corporation referred to in paragraph *a* that has been in business for more than one year must, at the time of the corporation's application, have complied with the provisions of the Act respecting the legal publicity of enterprises (chapter P-44.1), where the corporation is incorporated under the laws of Québec;

(c) a corporation referred to in paragraph *a* that has been in business for more than one year shall, where the corporation is incorporated under the laws of a jurisdiction other than Québec, furnish any document similar to the attestation that would be issued by the enterprise registrar, if the corporation were incorporated under the laws of Québec, indicating that the corporation is, at the time of the application, in compliance with the Act respecting the legal publicity of enterprises, provided that the document is issued by the competent authority of that jurisdiction and attests to the corporation's compliance with the laws of that jurisdiction;

(d) a partnership shall furnish a copy of the contract of partnership;

(e) a person referred to in section 31.3 of the Act shall furnish a certificate delivered by the agent designated by that person and confirming the agent's designation; and

(f) a person, its officers, its directors or, in the case of a partnership, its members must, at the request of the Minister, obtain any attestation from a federal, provincial, municipal or local authority or body, and provide it to the Minister.

O.C. 383-92, s. 9; O.C. 1451-2000, s. 10; O.C. 1155-2004, s. 4; O.C. 193-2006, s. 1; O.C. 134-2009, s. 1; 2010, c. 7, s. 282 [O.C. 928-2010]; O.C. 390-2012, s. 6; O.C. 204-2020, s. 1.

**29RL.** (*Revoked*).

R.R.Q., 1981, c. T-1, r. 1, s. 29.1; O.C. 3470-81, s. 4; O.C. 383-92, s. 10.

**32RL.** (*Revoked*).

R.R.Q., 1981, c. T-1, r. 1, s. 32.1; O.C. 3470-81, s. 4; O.C. 1656-91, s. 4; O.C. 1451-2000, s. 11.

**32R2.** (*Revoked*).

R.R.Q., 1981, c. T-1, r. 1, s. 32.2; O.C. 3470-81, s. 4; O.C. 1451-2000, s. 11.

**32R3.** A retail dealer who operates a filling station shall keep the following documents at his principal place of business in Québec:

- (a) all invoices of fuel purchased;
- (b) a daily register of readings of all fuel pump metres giving, for each product, the quantity of litres sold;
- (c) all invoices in support of sales; and
- (d) a monthly physical inventory of all fuel.

R.R.Q., 1981, c. T-1, r. 1, s. 32.3; O.C. 3470-81, s. 4; O.C. 134-2009, s. 2.

**32R4.** A retail dealer other than a dealer contemplated in section 32R3 shall keep the following documents at his principal place of business in Québec:

- (a) all invoices of fuel purchased and a daily record of purchases made;
- (b) for all fuel sold, a daily record of sales and invoices of such sales containing a description of the fuel sold, the name and address of the purchaser, the place of delivery and, where applicable, a separate indication of the tax;
- (c) all delivery slips; and
- (d) a monthly physical inventory of all fuel.

R.R.Q., 1981, c. T-1, r. 1, s. 32.4; O.C. 3470-81, s. 4.

**32.1R1.** For the purposes of section 32.1 of the Act, the manifest or way-bill must contain the following informations:

- (a) a serial number;
- (b) the date on which it was prepared;
- (c) the name and address of the person responsible for drawing it up and his bulk fuel transport permit, where applicable;
- (d) where the person referred to in paragraph c is a transport subcontractor, the name, address and, where applicable, the transport permit number of the person who gave him the transport contract;
- (e) the registration number of the vehicle used to transport fuel;
- (f) the name and address of the dealer and of the purchaser of the load;
- (g) the address of the place of loading if it is different from the dealer's address;

(h) the date of loading and the number of the document issued by the dealer to the transporter stating the quantity of fuel loaded;

(i) the quantity in litres of the fuel transported broken down by type of fuel;

(j) the address and the date for each case where fuel is unloaded and the quantity in litres of fuel unloaded in each place broken down by type of fuel;

(k) the name and the signature of the driver.

O.C. 383-92, s. 11.

**32.1R2.** For the purposes of section 32.1 of the Act, persons who transport bulk propane gas constitute a class of persons exempted from the obligation to draw up or to cause to be drawn up a manifest or way-bill in respect of the bulk transport of propane gas.

O.C. 1635-96, s. 39.

**DIVISION IV.0.1**

*(Revoked).*

O.C. 1454-99, s. 1; O.C. 1303-2009, s. 5.

**40.4R1.** *(Revoked).*

O.C. 1454-99, s. 1; O.C. 1303-2009, s. 5.

**40.4R2.** *(Revoked).*

O.C. 1454-99, s. 1; O.C. 1155-2004, s. 5; O.C. 1303-2009, s. 5.

**40.7J1R1.** *(Revoked).*

O.C. 1454-99, s. 1; O.C. 1303-2009, s. 5.

**48R1.** *(Revoked).*

R.R.Q., 1981, c. T-1, r. 1, s. 48.1; O.C. 3470-81, s. 4; O.C. 372-88, s. 1; O.C. 383-92, s. 12.

**48R2.** *(Revoked).*

O.C. 372-88, s. 1; O.C. 383-92, s. 12.

**48R3.** *(Revoked).*

O.C. 372-88, s. 1; O.C. 383-92, s. 12.

**48R4.** *(Revoked).*

O.C. 372-88, s. 1; O.C. 383-92, s. 12.

**48R5.** *(Revoked).*

O.C. 372-88, s. 1; O.C. 383-92, s. 12.



**DIVISION IV.1****INTERNATIONAL FUEL TAX AGREEMENT**

O.C. 1635-96, s. 40.

**50.0.2R1.** For the purposes of Division IX.1 of the Act and of this Division, the expression “base jurisdiction” means:

(a) the jurisdiction where the carrier has his principal establishment; or

(b) the jurisdiction where the carrier’s motor vehicle referred to in section 50.0.12R1 is most frequently assigned, stored, repaired or in any other manner controlled.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.2R2.** For the purposes of subparagraph i of paragraph d of the definition of the term “carrier” provided for in section 50.0.2 of the Act, a prescribed person is a person who, as the case may be:

(a) uses solely, to transport goods or passengers in Québec and outside Québec, a motor vehicle other than a motor vehicle referred to in section 50.0.12R1; or

(b) is the other party who is not referred to by any paragraph of section 50.0.2R3.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.2R3.** For the purposes of subparagraph ii of paragraph d of the definition of the term “carrier” provided for in section 50.0.2 of the Act, a prescribed person is a person whose base jurisdiction is a jurisdiction participating in the International Agreement and who is, as the case may be:

(a) the party to a written contract for the rental of a motor vehicle with chauffeur or a contract for transport carried out by a subcontractor, other than a moving contract, of a term of 30 days and over, for which a motor vehicle referred to in section 50.0.12R1 is used, in Québec and outside Québec, and to whom under such contract is given the responsibility of obtaining the licence referred to in Division IX.1 of the Act;

(b) the party who grants to a person authorization to use, to transport goods other than those covered by a moving contract or a contract to transport passengers, in Québec and outside Québec, a motor vehicle referred to in section 50.0.12R1 for a term of 29 days or less except in the case of a rental contract without chauffeur service if he holds:

i. a written contract for rental that designates the lessee as the party responsible for the payment of the taxes; and

ii. a copy of the licence of the lessee referred to in Division IX.1 of the Act, valid for the entire rental term;

(c) the party who, in his quality as independent contractor, agent or service representative, grants to a person within the scope of a moving contract authorization to use to transport goods in Québec and outside Québec, a motor vehicle referred to in section 50.0.12R1 with chauffeur, if the motor vehicle is operated in its base jurisdiction.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.7R1.** For the purposes of section 50.0.7 of the Act, the following fees are the prescribed fees:

(a) in the case of a licence, \$58.25;

(b) in the case of a pair of decals, \$11.80.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12; O.C. 1155-2004, s. 6; Notice, (2011) 7 G.O. 1, 220; Notice, (2012) 6 G.O. 1, 239; Notice, (2013) 3 G.O. 1, 79; Notice, (2013) 51 G.O. 1, 1359; Notice, (2014) 52 G.O. 1, 1275; Notice, (2015) 49 G.O. 1, 1212; Notice, (2016) 51 G.O. 1, 1296; Notice, (2017) 41 G.O. 1, 1084; Notice, (2018) 37 G.O. 1, 549; Notice, (2019) 37 G.O. 1, 583; Notice, (2020) 34 G.O. 1, 569.

**50.0.7R1.1.** The fees prescribed under section 50.0.7R1 are adjusted by operation of law on 1 January of each year based on the rate of variation between the average of the 12 all-items Consumer Price Indexes for Québec excluding alcoholic beverages, tobacco products and recreational cannabis for the period ending 30 June of the year preceding the indexation and the average of those 12 indexes for the period ending on 30 June of the second year preceding the indexation.

Where the result of the indexation is less than \$25, it is adjusted to the closest \$0.10 multiple; if it is greater than \$25, it is adjusted to the closest \$0.25 multiple. A result that is equidistant from two multiples is rounded up to the greater multiple.

The Minister is to inform the public of the result of the indexation by means of a notice published in the *Gazette officielle du Québec* or by such other means as the Minister considers appropriate.

O.C. 321-2017, s. 7; 2020, c. 5, s. 214.

**50.0.7R2.** For the purposes of section 50.0.7 of the Act, the following conditions are the prescribed conditions:

(a) Québec shall be the base jurisdiction of the carrier;

(b) the carrier shall not hold a licence referred to in Division IX.1 of the Act issued by an authorized person of another jurisdiction that participates in the International Agreement for a motor vehicle referred to in section 50.0.12R1 of a same fleet;

(c) no amount of fuel tax, penalties or interest on such amount shall be owed to the Minister by the carrier;

(c.1) the carrier shall have sent all the quarterly returns required by section 50.0.5 of the Act;

(d) all the operating registers shall be kept or may be consulted, for auditing purposes, within the jurisdiction of Québec;

(e) the carrier shall not have held a licence that is still suspended;

(f) the application shall not contain false statements.

O.C. 1635-96, s. 40; 1997, c. 43, s. 875; O.C. 1466-98, s. 12; O.C. 229-2014, s. 1.

**50.0.8R1.** For the purposes of section 50.0.8 of the Act, the prescribed manner, terms and conditions consist in displaying in full view on the outer part of each of the two doors of a motor vehicle referred to in section 50.0.12R1 or near those doors, a decal in force issued under section 50.0.6 of the Act.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.9R1.** For the purposes of section 50.0.9 of the Act, the following conditions constitute the prescribed conditions:

(a) an application for a certificate for occasional trips shall be made by means of the form prescribed by the Minister and containing the information referred to in paragraph b;

(b) the following information shall be provided:

i. the carrier's identification;

ii. the description of the motor vehicle referred to in section 50.0.12R1 used to make the trip;

iii. the itinerary of the trip in Québec.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.9R2.** For the purposes of section 50.0.9 of the Act, the prescribed fees are \$0.15 per kilometre to be travelled in Québec according to the itinerary mentioned in subparagraph iii of paragraph b of section 50.0.9R1 with a minimum of \$75.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.9R3.** For the purposes of section 50.0.9 of the Act, the prescribed manner consists in keeping the certificate for occasional trips for the term of the stay in the motor vehicle referred to in section 50.0.12R1 for which it was issued.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12; O.C. 134-2009, s. 3.

**50.0.10R1.** For the purposes of section 50.0.10 of the Act, the prescribed fees are \$0.15 per kilometre travelled or

to be travelled in Québec according to the itinerary mentioned in section 50.0.10 of the Act with a minimum of \$75.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.11R1.** For the purposes of paragraph c of section 50.0.11 of the Act, a prescribed person is the other party who is not referred to in any paragraph of section 50.0.2R3.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12.

**50.0.12R1.** For the purposes of sections 50.0.3, 50.0.4, 50.0.5, 50.0.6, 50.0.8 and 50.0.11 of the Act, the motor vehicles that constitute prescribed motor vehicles are motor vehicles, other than those not used for commercial purposes and used exclusively for recreational purposes by a person, which are used, designed or maintained to transport passengers or goods and which, as the case may be:

(a) have two axles and whose gross weight is greater than 11,797 kilograms;

(b) have three axles or more, whatever their weight;

(c) are used in combination with another motor vehicle and the gross weight of the combined motor vehicles is greater than 11,797 kilograms.

For the purposes of the first paragraph, the expression "gross weight" means the weight of a motor vehicle and its load that is indicated on the vehicle's registration certificate. However, in the absence of such an indication or where the weight of a motor vehicle and its load, without regard to the vehicle's registration certificate, is greater than 11,797 kilograms, the expression means the weight of the vehicle and its load.

O.C. 1635-96, s. 40; O.C. 1466-98, s. 12; O.C. 1155-2004, s. 7; O.C. 204-2020, s. 2.

## DIVISION IV.2

### REDUCTION OF THE AMOUNT EQUAL TO THE TAX

O.C. 1635-96, s. 41; O.C. 1466-98, s. 12.

**51.1R1.** For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered gasoline in a fixed storage tank of a fuel distribution establishment located in a designated region or in a border region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, in the case of a designated region, by an amount equal to the amount prescribed by section 2R2.1 and, in the case of a border region, by an amount equal to the amount prescribed by section 2R3 according to the place where the establishment is located.

However, where the fuel distribution establishment is located in a border region that is comprised in a peripheral or specified region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, by the amount prescribed by section 51.1R2 for that peripheral or specified region if that amount is greater than the amount determined under the first paragraph.

O.C. 1635-96, s. 41; O.C. 1466-98, s. 10.

**51.1R2.** For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered fuel mentioned in the first paragraph of section 2 of the Act, in a fixed storage tank of a fuel distribution establishment located in a peripheral or specified region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of that fuel, by an amount equal to the amount prescribed by section 2R4, according to the region where that establishment is located.

O.C. 1635-96, s. 41.

**51.1R3.** For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered fuel mentioned in the first paragraph of section 2 of the Act, in a fixed storage tank of a fuel distribution establishment that is located neither in a peripheral region nor in a specified region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of that fuel, by an amount equal to the amount prescribed by section 2R5, according to the place where that establishment is located.

O.C. 1635-96, s. 41.

## DIVISION V

### COMPENSATION TO DEALERS

R.R.Q., 1981, c. T-1, r. 1, div. V.

**52.1R1.** (*Revoked*).

O.C. 383-92, s. 13; O.C. 710-2004, s. 2.

**53R1.** The compensation referred to in section 53 of the Act is \$0.00033 per litre, that is, \$33 per 100,000 litres of gasoline and is calculated on the quantity of gasoline purchased for resale and stored before resale, except the gasoline used by the dealer or by other persons at his charge.

R.R.Q., 1981, c. T-1, r. 1, s. 53.1; O.C. 3470-81, s. 3; O.C. 204-2020, s. 3.

**53R2.** Every wholesale dealer holding a collection officer's permit or retail dealer holding a registration certificate and not having signed an agreement with the Minister under section 51 of the Act may obtain the compensation mentioned in section 53R1 provided that:

- (a) he sustains losses due to evaporation;
- (b) he pays his supplier the tax on gasoline at the time of purchase and recovers it at the time of sale;
- (c) the tax he paid to his supplier was not the object of an application for a refund under section 10 of the Act; and
- (d) he files with the Minister
  - i. the prescribed form duly completed which shall indicate the total quantity of gasoline purchased by him and the total quantity of gasoline consumed by him or by other persons at his expense during the period;
  - ii. the invoices for the purchase of that gasoline; and
  - iii. proof of payment of the tax on that gasoline.

Compensation shall be applied for within 15 months of the date on which the period covered by the application began. The application for compensation must cover purchases of gasoline for a maximum period of 12 months which shall begin on the date of the first purchase of gasoline covered by the application.

R.R.Q., 1981, c. T-1, r. 1, s. 53.2; O.C. 3470-81, s. 4; O.C. 383-92, s. 14; O.C. 1466-98, s. 11; O.C. 1451-2000, s. 12.

**SCHEDULE I***(s. 10.2R1)*1. *Reserves*

Akwasasne

Betsiamites

Doncaster

Essipit

Gesgapegiag

Kahnawake

Kebaowek

Kitigan Zibi

Lac-Rapide

Lac-Simon

Listuguj

Maliotenam

Manawan

Mashteuiatsh

Matimekosh

Mingan

Natashquan

Obedjiwan

Odanak

Pikogan

Romaine

Timiskaming

Uashat

Wemotaci

Wendake

Wôlinak

2. *Establishments*

Chisasibi

Eastmain

Hunter's Point

Kanesatake

Kawawachikamach

Kitcisakik

Mistassini

Némiscau

Oujé-Bougoumou

Pakuashipi

Waskaganish

Waswanipi

Wemindji

Whapmagoostui

O.C. 1876-87, s. 2; O.C. 1708-97, s. 1; O.C. 1470-2002, s. 6;  
O.C. 1282-2003, s. 1.

**SCHEDULE II**

(s. 10.2R2)

I, the undersigned, certify that I am an Indian and that the fuel described on the invoices submitted with this application was purchased for my own consumption.

Name: .....(in block letters).....

Address: .....(in block letters).....

Date: .....

Signature: .....

\_\_\_\_\_  
O.C. 1876-87, s. 2; O.C. 1116-2007, s. 9.

**SCHEDULE III**

(s. 10.2R2)

I, ..... the  
undersigned .....  
.....

domiciled at .....,

acting for the .....

Band, domiciled at .....

declare that the fuel described in the invoices submitted with  
this application was purchased for the consumption of the  
Band that I represent.

Date: .....

Signature: .....

\_\_\_\_\_  
O.C. 1876-87, s. 2.

**SCHEDULE IV**

*(s. 10.2R2)*

I, the undersigned .....

domiciled  
at .....

acting for .....

situated at .....

declare that the fuel described on the invoices submitted with  
this application is intended for Band management activities  
and was purchased for the consumption of an entity  
mandated by a Band that I represent.

Date: .....

Signature: .....

---

O.C. 1116-2007, s. 10.

## UPDATES

1981, chapter T-1, r. 1; O.C. 3470-81, 1981 G.O. 2, 5530; Suppl 1230; eff. 82-01-01.	O.C. 1463-2001, (2001) G.O. 2, 6422; c.i.f. 01-12-19.
O.C. 812-82, 1982 G.O. 2, 1663; Suppl 1231; c.i.f. 82-04-28; eff. 82-01-15 (sauf a. 2R4, eff. 82-04-09).	O.C. 1470-2002, (2002) G.O. 2, 6601 (c.i.f. 02-12-27).
O.C. 267-83, 1983 G.O. 2, 1273; c.i.f. 83-03-09; eff. 83-01-01; O.C. 2173-83, Erratum, 1983 G.O. 2, 4462 et 4641; c.i.f. 83-11-09; eff. 83-05-11; O.C. 2717-83, 1983, G.O. 2, 4974; eff. 83-12-28 (sauf a. 1-2, eff. 83-12-16; a. 3, eff. 83-06-21).	Bill 17 - 2003, c. 8; O.C. 1282-2003, (2003) G.O. 2, 3599 (c.i.f. 03-12-17). O.C. 1155-2004, (2004) G.O. 2, 3593 (c.i.f. 04-12-22). O.C. 1249-2005, (2005) G.O. 2, 5533 (c.i.f. 05-12-28).
O.C. 2848-84, (1984) G.O. 2, 6264; c.i.f. 84-12-26; eff. 84-01-01.	O.C. 193-2006, (2006) G.O. 2, 1184 (c.i.f. 06-04-05); Bill 118 - 2006, c. 3; O.C. 1149-2006, (2006) G.O. 2, 4087 (c.i.f. 06-12-27).
O.C. 1656-86, (1986) G.O. 2, 4430; eff. 86-11-19; O.C. 1933-86, (1987) G.O. 2, 21; c.i.f. 87-01-07; eff. 85-12-18.	O.C. 1116-2007, (2007) G.O. 2, 4042 (c.i.f. 07-12-27). O.C. 134-2009, (2009) G.O. 2, 213 (c.i.f. 09-03-04); O.C. 1303-2009, (2009) G.O. 2, 4095 (c.i.f. 09-12-16).
O.C. 1832-87; Erratum, 1988, G.O. 2, 1891; O.C. 1876-87.	Bill 87 - 2010, c. 7; O.C. 928-2010, (2010) G.O. 2, 4421 (c.i.f. 11-02-14).
O.C. 372-88; O.C. 1724-88, (1988) G.O. 2, 5693.	Notice, (2011) 7 G.O. 1, 220.
O.C. 743-91; O.C. 1656-91.	Notice, (2012) 6 G.O. 1, 239; O.C. 390-2012, (2012) G.O. 2, 1312 (c.i.f. 12-05-02).
O.C. 383-92; O.C. 945-92.	Notice, (2013) 3 G.O. 1, 79; Notice, (2013) 51 G.O. 1, 1359.
O.C. 1897-93.	O.C. 229-2014, (2014) G.O. 2, 715 (c.i.f. 14-03-19); O.C. 1105-2014, (2014) G.O. 2, 2812 (c.i.f. 14-12-23); Notice, (2014) 52 G.O. 1, 1275.
O.C. 1635-96; Erratum, 1997, G.O. 2, 1121.	Notice, (2015) 49 G.O. 1, 1212.
O.C. 1708-97.	O.C. 66-2016, (2016) G.O. 2, 1015 (c.i.f. 16-02-17); Notice, (2016) 51, G.O. 1, 1296.
O.C. 1466-98, (1998) G.O. 2, 6422; c.i.f. 98-12-16.	O.C. 321-2017, (2016) G.O. 2, 867 (c.i.f. 12-04-17).
O.C. 1454-99, (1999) G.O. 2, 6892; c.i.f. 99-12-29.	Notice, (2018) 37, G.O. 1, 549.
O.C. 1451-2000 (2000) G.O. 2, 7703; c.i.f. 2001-12-27.	



**UPDATES**

Notice, (2019) 37, G.O. 1, 583.

Bill 41 - 2020, c. 5;

O.C. O.C. 204-2020, (2020) G.O. 2, 807 (c.i.f. 01-04-20);

Notice, (2020) 34, G.O. 1, 569.