

REVENU

QUÉBEC



CONSUMPTION TAX EXEMPTION: FUEL AND ALCOHOLIC BEVERAGES

You must show both:

- your *Attestation d'inscription*
- your Certificate of Indian Status

COM-738-V (2023-07)

REVENU
QUÉBEC



PROGRAM FOR ADMINISTERING THE CONSUMPTION TAX EXEMPTION FOR FIRST NATIONS



As of July 1, 2023,

if you hold an *Attestation d'inscription* (registration card) under the Program for Administering the Consumption Tax Exemption for First Nations, you will no longer have to pay the fuel tax or the tax on alcoholic beverages when purchasing fuel or alcoholic beverages at a participating retail dealer (gas station, convenience store or grocery store) on a reserve or in a First Nations settlement in Québec. You must show the following **two documents** to the retail dealer:

- your registration card;
- your Certificate of Indian Status.

If you do not show these documents, the retail dealer will have to collect the fuel tax or the tax on alcoholic beverages. If the retail dealer does not collect these taxes, we may refuse to grant their refund.

If you paid the fuel tax or the tax on alcoholic beverages, you can request a refund of the tax paid by completing and sending us one of the following forms:

- *Application for a Refund of the Fuel Tax Paid by a First Nations Member, a Band Council, a Tribal Council or a Band-Empowered Entity (CA-90-V)*
- *Application for a Refund of the Tax on Alcoholic Beverages Paid by a First Nations Member or a Band Council (VD-90-V)*

If you have a registration card

If you have a registration card issued under the Program for Administering the Fuel Tax Exemption for Indians, you can continue using it to benefit from the new program until we send you a new registration card.

If you don't have a registration card

If you are a First Nations member (Indian registered under the *Indian Act*) and you don't have a registration card, you can apply for one by completing form CA-1001-V, *Registration Application for First Nations Members*. Be sure to enclose a copy of both sides of your Certificate of Indian Status issued by the federal government.

You can get these forms:

- on our website at revenuquebec.ca;
- from some band councils.

For more information, contact us at
1 800 567-4692 (toll-free).

Registration Application for First Nations Members

Program for Administering the Consumption Tax Exemption for First Nations

Use this form if you are a **First Nations member** (registered Indian within the meaning of the *Indian Act*) and you want to apply for the Attestation d'inscription (registration card) required for the Program for Administering the Consumption Tax Exemption for First Nations. The program was introduced so that the First Nations can make retail purchases of **fuel** on reserves or in First Nations settlements in Québec without having to pay the fuel tax.

Effective July 1, 2023, First Nations members registered for the program can make retail purchases of **alcoholic beverages** on reserves or in First Nations settlements in Québec without paying the tax on alcoholic beverages.

Online services

Instead of using this form, you can apply using the online services on our website at revenuquebec.ca for faster processing.

Providing a copy of your Certificate of Indian Status

You **must** enclose a copy of both sides of your Certificate of Indian Status issued by the Government of Canada; otherwise, your application will be rejected.

Providing the required information

If you do not provide your name and address or if the information provided is not valid, your application will not be processed. Moreover, failure to provide all required information and documents may cause your application to be denied or delay the issuance of your registration card.

Filing an application

Send this form, duly completed, and the copy of both sides of your Certificate of Indian Status to:

3800, rue de Marly
Québec (Québec) G1X 4A5

Request for modification or replacement

If you want to modify your registration information, or if you need your registration card to be replaced, either use the online services on our website or complete form CA-1001.M-V, *Request to Modify Registration Information or to Replace the Attestation d'Inscription Issued to First Nations Members*.

Request for information or forms

For more information, or to obtain copies of forms, go to revenuquebec.ca or call our client services at 418 659-4692 (Québec City), 514 873-4692 (Montréal) or 1 800 567-4692 (toll-free).

1 Information about you

Certificate of Indian Status number Last name

1 2

First name

3

Date of birth Gender Male Female Language of communication French English

4 Y M D 5 Male Female 6 French English

Home address

Apartment Number Street, PO Box

7

City, town or municipality Province Postal code

8 9

Driver's licence number (optional) Social insurance number (if you have one)

10 11

Do not use this area

N

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99



10VC ZZ 49488667

2 Information about vehicles used and fuel consumption

Enter the licence plate number of each vehicle you use (optional). If you need more space, attach a sheet with the requested information.

12 A [] B [] C [] D []
E [] F [] G [] H []

What is your estimated **annual** fuel consumption? 13 [] litres

If you are an individual in business, do you use a vehicle for your business? 14 Yes No

If **so**, briefly describe your business activities.

15 []
[]

3 Certification

I certify that the information on this form is, to the best of my knowledge, accurate and complete. Enclosed is a copy of **both sides of my Certificate of Indian Status**.

16 []
Area code Phone

17 [] [] []
Area code Phone (work) Extension

Signature

Date