

# Guide for Completing the Application for Refund Summary and Schedule

Revised: February 2011

Foreign Diplomat  
Clear Fuel Schedule 18 - TEU  
*Fuel Tax Act*

The information in this guide will help you complete the **Foreign Diplomat Clear Fuel Schedule 18 - TEU, *Fuel Tax Act***. The guide also provides information about supporting documents, records retention, time limit for applying for a refund, direct bank deposit, and will help you to determine whether you are eligible to claim a refund. The information in this guide is provided as a guideline only and does not replace the law found in the *Fuel Tax Act* and related regulations.

## Who May Use This Form?

The refund is available on clear fuel purchased in Ontario and used exclusively by a person serving in or employed by a diplomatic or consular mission, high commission or trade commission, or by their spouse or a family member, as authorized by the Department of Foreign Affairs and International Trade.

This person must not be a Canadian Citizen or a **permanent resident** of Canada as defined in the *Immigration and Refugee Protection Act* (Canada) and this person must be assigned to duty from the state they represent and are not engaged locally by the mission or commission.

## Supporting Documents

Include with your application, all relevant purchase invoices, receipted by your supplier, as evidence of the payment of the tax and the date of payment.

The invoices must show:

- the name and address of the vendor and of the purchaser
- the selling price per litre
- the amount of tax charged
- the quantity of product sold
- the date of the sale
- the location where title to the product changed from the vendor to the purchaser
- biodiesel fuel invoices must clearly indicate the percentage of biodiesel component in the purchase.

The date of invoice payment should be provided and confirmed with copies of cancelled cheques and/or a statement of account.

Copies of invoices previously claimed must not be included in this claim unless you are claiming an adjustment for a previous claim.

## Claims under \$500

If your annual claim total is less than \$500, you are not required to send the supporting documentation to the Ministry of Revenue (ministry) with your refund application. However, you must retain the supporting documentation noted in the above section, for a period of seven years and provide the information to the ministry upon request.

## Change of Information (Preprinted Application Only)

When completing a preprinted form please make any required corrections by hand on the refund application before submitting.

## Tax Rates

The Ontario tax rates are found on the tax rate table provided on the Application for Refund – Tax Exempt Usage (TEU). When completing the Application for Refund online the Ontario tax rates are automatically provided on the schedules.

# Guide for Completing the Application for Refund Summary and Schedule

## Identification Number

Provide your federal business number or your MFTT reference number as your Identification No. on the Application. When communicating with the ministry, include your identification number on all correspondence and forms.

## Direct Bank Deposit

For your refund to be deposited directly into your bank account, please provide a cheque marked VOID showing your name and address and attach it to your refund application or mail it to the Ministry of Revenue with a letter requesting direct deposit. Remember to quote your Identification Number (Business Number or MFTT Reference Number) on your letter.

If you wish to cancel direct deposit, please send a letter to the Ministry of Revenue requesting a cancellation.

## Records Retention and Time Limit

The refund application must be received, by the ministry, within four years from the date of your tax payment. All records, documents and receipts pertaining to your tax refund claim must be kept for seven years for audit purposes.

For further information regarding records retention, please refer to the Tax Information Bulletin entitled [Retention/ Destruction of Books and Records](#). Copies are available at [ontario.ca/revenue](http://ontario.ca/revenue) or by calling 1 866 ONT-TAXS (1 866 668-8297).

## Freedom of Information

Personal information contained within the Application for Refund is collected under the authority of the *Fuel Tax Act*, R.S.O. 1990, c.F.35, and will be used for the purposes of the *Fuel Tax Act*. Questions about this information collection should be directed to:

Senior Manager, Account Management  
Client Accounts and Services Branch  
Ministry of Revenue  
33 King St. West, PO Box 625  
Oshawa ON L1H 8H9  
1 866 ONT-TAXS (1 866 668-8297)

## Mailing Address and Enquiries

Ministry of Revenue  
Motor Fuels and Tobacco Tax  
33 King St. West, PO Box 625  
Oshawa ON L1H 8H9  
1 866 ONT-TAXS (1 866 668-8297)

Toll free	1 866 ONT-TAXS (1 866 668-8297)
Hours of Service	Monday to Friday 8:30 am to 5:00 pm
Teletypewriter (TTY)	1 800 263-7776
Fax	905 433-5680
Website	<a href="http://ontario.ca/revenue">ontario.ca/revenue</a>

## PLEASE NOTE

1. An application for refund includes the Application for Refund - Summary form and an Application for Refund - Schedule.
2. When completing the refund application online, you will be automatically taken from the application summary to the schedule and back. The calculation of your entries and carry forward of totals are usually performed automatically.
3. When completing the refund application by hand, carry forward the totals from the schedule to the Application for Refund - Summary form.
4. The Application for Refund - Summary form must be signed. Please mail the completed application to the Ministry of Revenue.

# Guide for Completing the Application for Refund Summary and Schedule

## DETAILED INSTRUCTIONS

### Step 1 - Completing the Upper Portion of the Application for Refund - Summary

- When completing the application manually, provide your legal name and address along with your identification number. If preprinted, verify information and make the necessary corrections on the application.
- When completing the application online, provide your legal name and address along with your identification number and this information will be carried forward throughout the application process.
- Select the Fuel – clear fuel, biodiesel box for the [Product type](#).
- Below the [Schedule # Name](#), select box 18 as the Schedule to be completed. When completing the application online you will be taken to the schedule automatically.

### Step 2 - Completing Schedule 18 - TEU

Are Biodiesel blend purchases included in this application? If so, indicate the percentage of Biodiesel in the blend and the number of litres of Biodiesel excluded in the calculation of refundable litres. Include with your application a separate sheet that shows the calculations.

### Step 3 - [A] Current Claim Calculation

Your refund must be based on the actual tax paid per litre, at the rate in effect at the time of purchase.

#### Line 1. Litres Purchased

Enter the total litres of clear fuel purchased within the applicable tax period for which receipted invoices are attached to this application.

#### Line 2. Total Refundable Litres

Enter the amount of litres that were exclusively used by a person serving in or employed by a diplomatic or consular mission, high commission or trade commission, or by their spouse or a family member, as authorized by the Department of Foreign Affairs and International Trade.

For blended biodiesel, claim only the portion of blend that is pure diesel. For example: if 100 litres of refundable fuel was blended at an 80/20 ratio, also referred to as B20 (i.e. 80 litres of clear diesel and 20 litres of biodiesel), claim 80 litres for refund.

#### Line 3. Ontario Tax Rate

Enter the applicable Ontario tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund – Page 1.

#### Line 4. Current Refund Claim Amount

Multiply Total Refundable Litres (line 2) by Ontario Tax Rate (line 3). Carry forward this Current Refund Claim Amount to Line C of the Application for Refund – Summary form.

### Step 4 - [B] Previous Claim Adjustment Calculation

Only use this section if you need to adjust your previous refund claim for which you have already received payment. Adjustments must be made within four years.

#### For example:

- an invoice was not included or was incorrectly stated on your previous claim; **and**
- clear fuel from that purchase was used by a person serving in or employed by a diplomatic or consular or trade commission, their spouses and families.

## Guide for Completing the Application for Refund Summary and Schedule

### Line 5. Litres Purchased

Enter the total litres of clear fuel purchased, applicable to your previous refund claim, for which receipted invoices are attached to this application.

### Line 6. Total Refundable Litres

Enter the amount of litres that were exclusively used by a person serving in or employed by a diplomatic or consular mission, high commission or trade commission, or by their spouse or a family member, as authorized by the Department of Foreign Affairs and International Trade.

For blended biodiesel, claim only the portion of blend that is pure diesel. For example: if 100 litres of refundable fuel was blended at an 80/20 ratio, also referred to as B20 (i.e. 80 litres of clear diesel and 20 litres of biodiesel), claim 80 litres for refund.

### Line 7. Ontario Tax Rate

Enter the applicable Ontario tax rate per litre. This is the tax rate in effect during the tax period dates identified in the column. Refer to tax rate table found on the Application for Refund – Page 1.

### Line 8. Previous Refund Claim Adjustment Amount

Multiply Total Refundable Litres (line 6) by Tax Rate (line 7). Carry forward this Previous Refund Claim Adjustment Amount to Line D of the Application for Refund - Summary form.

## Step 5 - Completing the Lower Portion of the Application for Refund - Summary

- When completing the application manually, carry forward the refund amount calculated on either
  - Line 4 – Current refund claim amount** of the Application for Refund – Schedule to line **C** of the Application for Refund – Summary, or
  - Line 8 – Claim Adjustment** of the Application for Refund – Schedule to line **D** of the Application for Refund – Summary.

When completing the application online the amount will be transferred automatically.

- On line **A Current refund claim** or line **B Adjustment to previous refund claim**, enter the date of the first invoice and the date of the last invoice that are being submitted in support of the refund claim.
- When completing the application online print 2 copies of the Application for Refund – Summary and Application for Refund – Schedule.
- Complete the **Certification** section of the Application for Refund – Summary including an authorized signature and date.
- Mail one completed Application for Refund – Summary and Schedule along with all supporting documentation to the ministry at the address shown at the top of the Application for Refund – Tax Exempt Usage (TEU)
- Maintain one copy for your records.

Please retain this guide for future reference. If you require additional copies, please refer to our website [ontario.ca/revenue](http://ontario.ca/revenue) or contact us at 1 866 ONT-TAXS (1 866 668-8297).

Cette publication est disponible en français sous le titre « Diplomates étrangers Annexe 18, Carburant incolore - TEU, *Loi de la taxe sur les carburants* ».

Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS (1 866 668-8297) ou en visitant [ontario.ca/revenu](http://ontario.ca/revenu).