

Enquiries: 1 866 ONT-TAXS (1 866 668-8297)
1 800 263-7776 Teletypewriter (TTY)

This package contains the required application forms to apply for a TEU refund.

Please follow the instructions carefully. If you are completing the forms by hand the information you enter must be contained within the box or space provided.

If this is your first claim please contact the Ministry of Finance at 1 866 – ONT-TAXS (1 866 668-8297) to obtain your identification number. Complete the Application for Refund online, please contact the Ministry of Finance if you require assistance.

1. Complete the upper portion of the Application for Refund - Summary Page 2

Enter your **Legal Name**, **Identification Number** (9 digit identification number), and **Mailing Address**. Select the **Product type**. Complete a separate refund application for each **Product Type**. Select a **Schedule**. Only one schedule can be selected.

2. Complete the Application for Refund - Schedule

Complete the corresponding schedule calculation page.
For detailed instructions refer to the **Guide for Completing the Application for Refund and Summary and Schedule** available at the ontario.ca/finance link displayed on the refund schedule.

3. Complete the Current Claim Calculation (A)

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

4. Complete the Previous Claim Adjustment Calculation (B)

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

5. Complete the lower portion of the Application for Refund - Summary Page 2

Enter the Summary information A to E. Refund claim amount (\$) C, D, E totals are transferred when application is completed online.

- The 'From' date of a claim period is the date of the earliest invoice that is being submitted by you with the Application for Refund.
- The 'To' date of a claim period is the date of the latest invoice that is being submitted by you with the Application for Refund.

6. Complete Application for Refund - Certification Page 2

Enter the Name, Title and Telephone number for the authorized individual. Select the 'Print Completed Package' to print the Application for Refund. Sign and date the Application for Refund. Assemble the completed Application for Refund Summary and Schedule and all supporting documentation (receipts, etc.). Maintain one copy for your records. Mail the completed Application for Refund package to the ministry at the address shown above.

Note: For each tax rate change complete a separate Application for Refund.

Tax rates

| Tax period | Product | Ontario tax rate |
|-------------------------------------|----------------------------------|------------------|
| July 1, 2022 to June 30, 2024 | Unleaded gasoline & Clear diesel | 0.090 |
| January 1, 1992 to Present | Propane | 0.043 |
| January 1, 1992 to June 30, 2022 | Unleaded gasoline | 0.147 |
| | Clear diesel | 0.143 |
| | Clear diesel – railway | 0.045 |
| April 1, 2017 to Present | Aviation fuel | 0.067 |
| April 1, 2016 to March 31, 2017 | Aviation fuel | 0.057 |
| April 1, 2015 to March 31, 2016 | Aviation fuel | 0.047 |
| September 1, 2014 to March 31, 2015 | Aviation fuel | 0.037 |
| January 1, 1992 to August 31, 2014 | Aviation fuel | 0.027 |

Legal name and address

Product type

- Gasoline, propane, aviation fuel
 Fuel - clear fuel, biodiesel blend

Identification number

| ▼ Gasoline Schedule | | Product | # | Name | Product |
|--------------------------|--|----------|--------------------------|---|---------------|
| <input type="checkbox"/> | 1 Allowance to Retailers | Gasoline | <input type="checkbox"/> | 11 Boats Used in Business Operations | Gasoline |
| <input type="checkbox"/> | 2 Ambient Sales | Gasoline | <input type="checkbox"/> | 12 Rental or Sale of Unlicensed Equipment | Gasoline |
| <input type="checkbox"/> | 4 Ambient Temperature Allowance | Gasoline | <input type="checkbox"/> | 13 Unlicensed Equipment | Propane |
| <input type="checkbox"/> | 6 Unlicensed Equipment | Gasoline | <input type="checkbox"/> | 15 Firefighter Training | Gasoline |
| <input type="checkbox"/> | 7 Boat Rentals | Gasoline | <input type="checkbox"/> | 16 Foreign Diplomat | Gasoline |
| <input type="checkbox"/> | 8 Vehicle Testing or Export Out of Ontario in the Fuel Tanks of Vehicles | Gasoline | <input type="checkbox"/> | 17 Foreign Diplomat | Propane |
| <input type="checkbox"/> | 9 Aircraft | Gasoline | <input type="checkbox"/> | 19 Foreign Diplomat | Aviation Fuel |
| <input type="checkbox"/> | | | <input type="checkbox"/> | 20 Emergency Stopover in Ottawa | Aviation Fuel |

| ▼ Fuel Schedule | | Product | # | Name | Product |
|--------------------------|---|------------|--------------------------|---|------------|
| <input type="checkbox"/> | 3 Ambient Sales | Clear Fuel | <input type="checkbox"/> | 18 Foreign Diplomat | Clear Fuel |
| <input type="checkbox"/> | 5 Ambient Temperature Allowance | Clear Fuel | <input type="checkbox"/> | 21 Biodiesel blend | Biodiesel |
| <input type="checkbox"/> | 10 Railway Locomotives | Clear Fuel | <input type="checkbox"/> | 22 Vehicle Testing or Export Out of Ontario in the Fuel Tanks of Vehicles | Clear Fuel |
| <input type="checkbox"/> | 14 Tax Paid Purchase Delivered on a Reserve | Clear Fuel | | | |

| Summary | Claim period | | | To | | | Refund claim amount (\$) Totals from attached schedules |
|--|--------------|-------|-----|------|-------|-----|--|
| | Year | Month | Day | Year | Month | Day | |
| A Current refund claim | | | | | | | C |
| B Adjustment to previous refund claim | | | | | | | D |
| Total refund claim amount (Sum of current claim and adjustment to previous claim) | | | | | | | E |

Certification Please ensure that an authorized person signs the application. It is an offence to make a false statement in an application. I certify that the information in this application is, to the best of my knowledge, true, correct and complete. I certify that the tax under the *Gasoline / Fuel / Tobacco Tax Act* as applicable, has been paid in respect of the product for which this refund is claimed.

| Name | Title | Telephone | Signature | Date |
|------|-------|-----------|-----------|------|
| | | | | |

Warning Penalties may be imposed if an applicant for a refund has misrepresented a material fact on or in connection with an application for refund or in an invoice supporting the application. Charges may be laid and fines result, where a person obtains or attempts to obtain a refund by deceit, falsehood or any fraudulent means.

This application and any refund payment are subject to audit by the Ministry of Revenue.

Ministry Use

- Supporting documents attached Void cheque

Date Received

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Allowance to Retailers - Gasoline Schedule 1

For use by a retailer.

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Is Gasoline-Ethanol Blend purchased before January 1, 2007 included in this application? Include only those purchases in this calculation.

Percentage of Ethanol in the blend
 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim
 litres

Did you purchase gasoline at **volume corrected measurement** and sell it at **ambient measurement**? Yes No
 If yes, did you receive an Ambient Temperature Allowance from your supplier(s)? Yes No

A Current claim calculation
 Complete this section to calculate your refund amount since your last claim.

| | |
|---|--------|
| 1. Litres purchased | |
| 2. Litres sold at retail | |
| 3. Ontario tax rate <i>See tax rates on page 1</i> | |
| 4. Total tax paid on litres sold at retail (\$) <i>Line 2 X Line 3</i> | |
| 5. Retailer allowance | 0.0021 |
| 6. Current refund claim amount (\$) <i>Line 4 X Line 5</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation
 Only use this section to adjust a refund amount for which you have already received payment.

| | |
|--|--------|
| 7. Litres purchased | |
| 8. Litres sold at retail | |
| 9. Ontario tax rate <i>See tax rates on page 1</i> | |
| 10. Total tax paid on litres sold at retail (\$) <i>Line 8 X Line 9</i> | |
| 11. Retailer allowance | 0.0021 |
| 12. Previous refund claim adjustment amount (\$) <i>Line 10 X Line 11</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Is Gasoline-Ethanol Blend purchased before January 1, 2007 included in this application? Include only those purchases in this calculation.

Percentage of Ethanol in the blend

 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim

 litres

Are **Biodiesel Blend** purchases before April 1, 2014 included in this calculation?

Percentage of Biodiesel in the blend

 %

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim

 litres

Note: The application must be for a period of at least 12 consecutive months, commencing with the end of the most recent claim period.

Indicate how you calculated the quantity of _____ sold at your service station.

Metered method Stock reconciliation method

First sales invoice date

| | | | |
|------|-------|-----|--|
| | | | |
| Year | Month | Day | |

Last sales invoice date

| | | | |
|------|-------|-----|--|
| | | | |
| Year | Month | Day | |

A Current claim calculation
 Complete this section to calculate your refund amount since your last claim.

| | |
|--|--|
| 1. Opening inventory | |
| 2. Litres purchased at volume corrected measurement <i>Attach invoices</i> | |
| 3. Closing inventory | |
| 4. Available Gasoline/Clear Fuel <i>Line 1 + Line 2 – Line 3</i> | |
| 5. Ontario tax rate <i>See tax rates on page 1</i> | |
| 6. Tax paid (\$) <i>Line 4 X Line 5</i> | |
| 7. Litres sold at ambient measurement | |
| 8. Ontario tax rate <i>See tax rates on page 1</i> | |
| 9. Total tax collected (\$) <i>Line 7 X Line 8</i> | |
| 10. Current refund claim amount (\$) <i>Line 6 – Line 9</i> | |

Include this amount in Line C in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Identification number

Guide available at
ontario.ca/revenue on webpage _____

B Previous claim adjustment calculation

Only use this section to adjust a refund amount for which you have already received payment.

| | |
|---|--|
| 11. Opening inventory | |
| 12. Litres purchased at volume corrected measurement <i>Attach invoices</i> | |
| 13. Closing inventory | |
| 14. Available Gasoline/Clear Fuel <i>Line 11 + Line 12 – Line 13</i> | |
| 15. Ontario tax rate <i>See tax rates on page 1</i> | |
| 16. Tax paid (\$) <i>Line 14 X Line 15</i> | |
| 17. Litres sold at ambient measurement | |
| 18. Ontario tax rate <i>See tax rates on page 1</i> | |
| 19. Total tax collected (\$) <i>Line 17 X Line 18</i> | |
| 20. Recalculated claim amount for period (\$) | |
| 21. Previously approved refund amount (\$) | |
| 22. Claim adjustment (\$) <i>Line 20 – Line 21</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Is Gasoline-Ethanol Blend purchased before January 1, 2007 included in this application? Include only those purchases in this calculation.

Percentage of Ethanol in the blend
 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim
 litres

Are **Biodiesel Blend** purchases before April 1, 2014 included in this calculation?

Percentage of Biodiesel in the blend
 %

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim
 litres

A Current claim calculation
 Complete this section to calculate your refund amount since your last claim.

| | |
|---|--|
| 1. Litres purchased | |
| 2. Litres sold to retailers <i>On which allowance was given</i> | |
| 3. Ontario tax rate <i>See tax rates on page 1</i> | |
| 4. Total tax payable (\$) <i>Line 2 X Line 3</i> | |
| 5. Ambient temperature allowance | |
| 6. Current refund claim amount (\$) <i>Line 4 X Line 5</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation
 Only use this section to adjust a refund amount for which you have already received payment.

| | |
|---|--|
| 7. Litres purchased | |
| 8. Litres sold to retailers <i>On which allowance was given</i> | |
| 9. Ontario tax rate <i>See tax rates on page 1</i> | |
| 10. Total tax payable (\$) <i>Line 8 X Line 9</i> | |
| 11. Ambient temperature allowance | |
| 12. Previous refund claim adjustment amount (\$) <i>Line 10 X Line 11</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Is Gasoline-Ethanol Blend purchased before January 1, 2007 included in this application?
 Include only those purchases in this calculation.

Percentage of Ethanol in the blend
 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim
 litres

Are **Biodiesel Blend** purchases before April 1, 2014 included in this calculation?

Percentage of Biodiesel in the blend
 %

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim
 litres

List the numbers and types of unlicensed equipment operated for business use for gasoline/propane only:

A Current claim calculation
 Complete this section to calculate your refund amount since your last claim.

| | |
|--|--|
| 1. Litres purchased | |
| 2. Total refundable litres | |
| 3. Ontario tax rate <i>See tax rates on page 1</i> | |
| 4. Current refund claim amount (\$) <i>Line 2 X Line 3</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation
 Only use this section to adjust a refund amount for which you have already received payment.

| | |
|--|--|
| 5. Litres purchased | |
| 6. Total refundable litres | |
| 7. Ontario tax rate <i>See tax rates on page 1</i> | |
| 8. Previous refund claim adjustment amount (\$) <i>Line 6 X Line 7</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation Worksheet and Biodiesel Blend Schedule 21

Identification number

This worksheet is to be completed by Registered Transporters under the International Fuel Tax Agreement (IFTA) who purchased biodiesel blend and consumed all or a portion of it in Ontario.

Guide available at
ontario.ca/revenue on webpage _____

*Note: The refund **Claim Period** as shown on the **Summary** must coincide with IFTA Return reporting period.*

| A | B | C | D | E | F | G |
|--|---------------------------------------|--|---|--------------------------------------|--|--|
| Total kilometres travelled | Total kilometres travelled in Ontario | Percentage of travel in Ontario (B ÷ A x 100) | Total litres of biodiesel blend purchased | Percentage of biodiesel in the blend | Total litres of biodiesel consumed in Ontario (D x E) ÷ 100 | Total refundable litres (C x F) |
| Current claim calculation | | | | | | |
| | | | | | | |
| Previous claim adjustment calculation | | | | | | <i>Transfer G to Line 2 of Biodiesel Schedule 21</i> |
| | | | | | | |

Transfer G to Line 6 of Biodiesel Schedule 21

A Current claim calculation
 Complete this section to calculate your refund amount since your last claim.

| | |
|--|--|
| 1. Litres purchased | |
| 2. Total refundable litres | |
| 3. Ontario tax rate <i>See tax rates on page 1</i> | |
| 4. Current refund claim amount (\$) <i>Line 2 X Line 3</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation
 Only use this section to adjust a refund amount for which you have already received payment.

| | |
|--|--|
| 5. Litres purchased | |
| 6. Total refundable litres | |
| 7. Ontario tax rate <i>See tax rates on page 1</i> | |
| 8. Previous refund claim adjustment amount (\$) <i>Line 6 X Line 7</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Aircraft - Gasoline Schedule 9

For use to claim a refund on gasoline used to power an aircraft.

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Is Gasoline-Ethanol Blend purchased before January 1, 2007 included in this application?
 Include only those purchases in this calculation.

Percentage of Ethanol in the blend

 %

Number litres of Ethanol excluded in the calculation of refundable litres in this claim

 litres

List the type of aircraft and the number of each type of aircraft in which the gasoline was used:

A Current claim calculation

Complete this section to calculate your refund amount since your last claim.

| | |
|---|--|
| 1. Litres purchased | |
| 2. Total litres used in aircraft | |
| 3. Gasoline tax per litre <i>See tax rates on page 1</i> | |
| 4. Aviation fuel tax per litre <i>See tax rates on page 1</i> | |
| 5. Net Ontario tax rate applicable <i>Line 3 – Line 4</i> | |
| 6. Current refund claim amount (\$) <i>Line 2 X Line 5</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation

Only use this section to adjust a refund amount for which you have already received payment.

| | |
|--|--|
| 7. Litres purchased | |
| 8. Total litres used in aircraft | |
| 9. Gasoline tax per litre <i>See tax rates on page 1</i> | |
| 10. Aviation fuel tax per litre <i>See tax rates on page 1</i> | |
| 11. Net Ontario tax rate applicable <i>Line 9 – Line 10</i> | |
| 12. Previous refund claim adjustment amount (\$) <i>Line 8 X Line 11</i> | |

Include this amount in Line D in the Summary, page 2.

Tax Exempt Usage (TEU)

Gasoline Tax Act, Fuel Tax Act

Calculation for

Railway Locomotives - Clear Fuel Schedule 10

For use by a railway operating exclusively inside Ontario.

Identification number

Guide available at
ontario.ca/revenue on webpage _____

Are **Biodiesel Blend** purchases before April 1, 2014 included in this calculation?

Percentage of Biodiesel in the blend

%

Number litres of Biodiesel excluded in the calculation of refundable litres in this claim

litres

A Current claim calculation

Complete this section to calculate your refund amount since your last claim.

| | |
|--|--|
| 1. Litres purchased | |
| 2. Total refundable litres <i>Used in locomotives in Ontario</i> | |
| 3. Clear fuel tax per litre <i>See tax rates on page 1</i> | |
| 4. Railway tax per litre <i>See tax rates on page 1</i> | |
| 5. Net Ontario tax rate applicable <i>Line 3 – Line 4</i> | |
| 6. Current refund claim amount (\$) <i>Line 2 X Line 5</i> | |

Include this amount in Line C in the Summary, page 2.

B Previous claim adjustment calculation

Only use this section to adjust a refund amount for which **you have already received payment.**

| | |
|--|--|
| 7. Litres purchased | |
| 8. Total refundable litres <i>Used in locomotives in Ontario</i> | |
| 9. Clear fuel tax per litre <i>See tax rates on page 1</i> | |
| 10. Railway tax per litre <i>See tax rates on page 1</i> | |
| 11. Net Ontario tax rate applicable <i>Line 9 – Line 10</i> | |
| 12. Previous refund claim adjustment amount (\$) <i>Line 8 X Line 11</i> | |

Include this amount in Line D in the Summary, page 2.