



Service Nova Scotia  
Refund Section  
PO Box 1529  
Halifax, Nova Scotia B3J 2Y4

# Fuel Tax - Gasoline, Diesel Oil or Propane

## Refund Application

Please print clearly

### 1. Give us your details

Business Name \_\_\_\_\_ (Individual or Company) Authorized Contact \_\_\_\_\_

Civic Address \_\_\_\_\_ (Civic Number and Street/Road/Hwy) Phone # \_\_\_\_\_

Mailing Address \_\_\_\_\_ (PO Box or RR) Fax # \_\_\_\_\_

City/Town \_\_\_\_\_ Province \_\_\_\_\_ Email Address \_\_\_\_\_

Postal Code \_\_\_\_\_ Canada Revenue Agency Business # \_\_\_\_\_

### 2. Indicate type of Fuel Tax Exemption

Is this your first application for refund?  Yes  No  
Has your address changed?  Yes  No

Type of Applicant - Check (./) one

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Forestry (See Schedule 3)                 | <input type="checkbox"/> Well Driller (See Schedule 3) | <input type="checkbox"/> Community Transportation Assistance Program CTAP (See Schedule 3) |
| <input type="checkbox"/> Farming (See Schedule 3)                  | <input type="checkbox"/> Volunteer Fire Department     | <input type="checkbox"/> Ferries   |
| <input type="checkbox"/> Fishing (See Schedule 3)                  | <input type="checkbox"/> Municipal Government          | <input type="checkbox"/> Department of Transportation                                      |
| <input type="checkbox"/> Aquaculturist (See Schedule 3)            | <input type="checkbox"/> School Board                  | <input type="checkbox"/> Commercial Shipping (See Schedule 3)                              |
| <input checked="" type="checkbox"/> Manufacturing (See Schedule 3) | <input checked="" type="checkbox"/> Tax Paid in Error  | <input type="checkbox"/> Railway Locomotive  |
|  |  | <input type="checkbox"/> Designated Foreign Visiting Force                                 |
|  |  | <input type="checkbox"/> Representative of Foreign State                                   |
|  |  | <input type="checkbox"/> Vehicles and Equipment for Fire Fighting                          |

3. Provide claim period: From \_\_\_\_\_, 20\_\_\_\_ To \_\_\_\_\_, 20\_\_\_\_  
(Month) (Day) (Month) (Day)

### 4. Calculate your refund claim (Provide total litres purchased from Schedule 1 on Page 2)

Product	Total Litres Purchased	Total Litres Claimed	Fuel Tax Rate
Gasoline	_____ litres	_____ litres	at _____ cents per litre = \$ _____
Diesel Fuel	_____ litres	_____ litres	at _____ cents per litre = _____
Propane	_____ litres	_____ litres	at _____ cents per litre = _____
Marine Fuel	_____ litres	_____ litres	at _____ cents per litre = _____
Aviation Fuel	_____ litres	_____ litres	at _____ cents per litre = _____

### 5. Sign the certification

Total Refund Claim \$ \_\_\_\_\_

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect and that;

- (i) I am entitled to the amount claimed;
- (ii) this amount has not been previously claimed; \_\_\_\_\_ Signature of Applicant or Authorized Officer
- (iii) all relevant records are available for inspection; and
- (iv) all supporting invoices/documents are attached. Date \_\_\_\_\_, 20 \_\_\_\_\_

Please review your application and ensure it is complete as incomplete applications may result in processing delays.

**Note: A person who makes a false statement that is in contravention of the Revenue Act or Regulations is guilty of an offence against this Act or regulations. Persons filing fraudulent claims may be subject to prosecution.**



## Schedule 3 - Provide additional information

### Forestry

Indicate type of Commercial Forestry operation:  Logging  Christmas Tree  Other \_\_\_\_\_

### Farming

Indicate type of Commercial Farming operation:  Field Crops  Livestock  Mixed  Other \_\_\_\_\_

NS Department of Agriculture Registration # \_\_\_\_\_

Is 51% of your gross revenue or \$10,000 earned annually from commercial farming?  Yes  No

### Fishing

Name of Vessel: \_\_\_\_\_  
(Please note that when a vessel is sold or a new vessel is acquired, you must notify this office.)

Federal CF License Number \_\_\_\_\_  Full Time  Part Time  
(Personal fishing license)

Federal CF Vessel Number \_\_\_\_\_

### Aquaculture

Indicate type of Commercial Aquaculture operation.  Fin  Shell  Other \_\_\_\_\_

NS Department of Fisheries and Aquaculture License Number \_\_\_\_\_

### Manufacturing

Indicate type of manufacturing operation: \_\_\_\_\_

Describe products manufactured for sale: \_\_\_\_\_

Sawmill - Indicate if sawmill involved in Custom Sawing?  Yes  No If yes, approximate percent per year \_\_\_\_\_%  
(Custom Sawing - Service of sawing logs not owned by applicant)

### Commercial Shipping

Indicate type of ship  Container  Bulk Cargo  General Cargo  Other \_\_\_\_\_

Name of Vessel \_\_\_\_\_

Indicate where vessel is registered Port \_\_\_\_\_ Country \_\_\_\_\_

### Community Transportation Assistance Program (CTAP)

Are you a non-profit organization registered under the CTAP?  Yes  No

If No, are you a contractor to a non-profit organization registered under the CTAP?  Yes  No

If you are a contractor, please provide:

Name of CTAP organization \_\_\_\_\_;

Number of km's driven under the CTAP: \_\_\_\_\_ Kms; and a letter from the CTAP organization that contracted you for the program, certifying that the fuel being claimed and the kilometers driven were billed as part of services supplied under the CTAP.

**(SNSMR may contact the client organization to verify eligibility under CTAP)**

### Well Driller

Indicate if you provide drilling services for the installation of geothermal heating cooling systems?  Yes  No

If yes, approximate percent per year \_\_\_\_\_%

## Instructions for completing the application

1. A refund claim must normally cover a period of 12 months except that you may apply when you are due a refund in excess of \$100.
2. A refund claim must be made not later than 15 months from the date the gasoline, propane, or diesel oil was purchased.
3. It is necessary to submit invoices with your application form. It is also necessary to submit other documentation when specified with your application form.

**Note:** Failure to supply the required documents may result in delays in processing or a denial of your application.

4. Sufficient records must be retained in your possession to substantiate your claim and must be produced when required by an auditor or other authorized official appointed under the *Revenue Act*.
5. If you are applying for tax paid in error resulting from the payment of an incorrect tax rate, please provide details. For example, in cases where the full rate has been paid rather than the marine tax rate, please provide the name of the vessel, type of operation, such as a commercial charter boat, water tour boat, dredging or salvage boat. If the aviation tax rate should have been paid, please provide the aircraft description and registration number.
6. Current tax rates for gasoline, diesel oil or propane can be obtained by calling (902) 424-6538 or are available online at: [gov.ns.ca/snsmr/access/business/tax-commission/fuel-tax.asp](http://gov.ns.ca/snsmr/access/business/tax-commission/fuel-tax.asp)
7. Before submitting the refund application, review the application form to ensure that Sections 1, 2, 3 & 4 are complete and that the certification in Section 5 is signed. In addition, Schedules 1, 2 and 3 (if applicable) must be completed.

Allow three to six weeks for processing. If your application is not complete, it will take longer.

8. Return the original copy of the refund application to:

**By Mail:**

Service Nova Scotia  
Business Registration Unit  
Refund Section  
PO Box 1529  
Halifax, NS  
B3J 2Y4

**By Delivery:**

Service Nova Scotia  
Business Registration Unit  
Refund Section  
Maritime Centre, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

### For more information

**Website:** [gov.ns.ca/snsmr/access/business/tax-comm/](http://gov.ns.ca/snsmr/access/business/tax-comm/)

**Call:** 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia (Select option 5)

### Office Use Only

	Total Litres Approved		Tax Rate	
Gasoline	_____ litres at	_____	cents per litre =	\$ _____
Diesel Fuel	_____ litres at	_____	cents per litre =	_____
Propane	_____ litres at	_____	cents per litre =	_____
Marine Fuel	_____ litres at	_____	cents per litre =	_____
Aviation Fuel	_____ litres at	_____	cents per litre =	_____
Approved Refund Amount				\$ _____

Audited by \_\_\_\_\_ Date \_\_\_\_\_, 20\_\_\_\_ Regulation No. \_\_\_\_\_

Recommended by \_\_\_\_\_ Date \_\_\_\_\_, 20\_\_\_\_ Send to Field Audit  Yes  No