

Questions and Answers

Qalipu Mi'kmaq First Nation Band

Nova Scotia Indian Fuel Tax Exemption Program

What is the Nova Scotia Indian Fuel Tax Exemption Program?

By law, status Indians are not required to pay taxes for goods and services purchased on a reserve. The Nova Scotia Indian Fuel Tax Exemption Program uses an electronic point of sale system to exempt status Indians from provincial fuel taxes when they purchase gasoline (15.50¢/litre) and diesel oil (15.40¢/litre) on reserve.

Who is eligible for the Nova Scotia Indian Fuel Tax Exemption Program?

A status Indian who holds a valid Nova Scotia Driver's Licence that is not under suspension is eligible to apply under this program. Applicants do not need to live on a reserve to apply. Status Indians without a valid Nova Scotia driver's license may apply for a refund of provincial fuel tax paid on fuel purchases made on reserves in Nova Scotia.

How do I apply to join the Nova Scotia Indian Fuel Tax Exemption Program?

Application forms are available at Access Nova Scotia offices, at Band Council Offices, on-reserve service stations or on the Service Nova Scotia website:

novascotia.ca/sns/pdf/ans-taxcomm-indian-fuel-tax-exempt.pdf

Qalipu Mi'kmaq First Nation Band members may bring their completed application form, their valid Nova Scotia Driver's Licence and their Temporary Confirmation of Registration Document to:

1. Your local Access Nova Scotia office during regular business hours ; **or**
2. You may call (902) 424-6717 to arrange for an appointment with the Nova Scotia Indian Fuel Tax Administrator, Maritime Centre, 10th Floor North, 1505 Barrington Street, Halifax, Nova Scotia.

Your Temporary Confirmation of Registration Document must be the original with the raised seal.

Applicants will be notified when they can start using their driver's licence to obtain the Fuel Tax Exemption.

How does the Nova Scotia Indian Fuel Tax Exemption Program work?

The service station attendant will verify the picture on the driver's licence, then either "swipe", scan or key in the licence master number into a computer terminal. Upon validation that the licence holder is registered in the Nova Scotia Indian Fuel Tax Exemption Program, the provincial fuel tax will immediately be deducted from the sale.

If a driver's licence has not been registered under the Nova Scotia Indian Fuel Tax Exemption Program, or the licence has been cancelled or expired, suspended or revoked, no provincial fuel tax exemption will be provided.

A listing of service stations where you may obtain the Fuel Tax Exemption may be found on the Service Nova Scotia website at:

novascotia.ca/sns/pdf/ans-taxcomm-service-stations.pdf

How much fuel can be purchased under the Nova Scotia Indian Fuel Tax Exemption Program on a monthly basis?

The average Canadian consumes 240 litres per month. Status Indians registered under this program can purchase a base amount, up to 400 litres, of provincial fuel tax exempt gasoline and diesel oil per month, or any combination of these products totaling up to 400 litres per month. Registered participants who need to purchase more than 400 litres of these products per month can apply for an increase. Application forms for an increase to the base amount are available at Access Nova Scotia offices, at Band Council Offices or on the Service Nova Scotia website:

novascotia.ca/sns/pdf/ans-taxcomm-nsifte-fuel-tax-increased-exemption-application.pdf

For further information about the Nova Scotia Indian Fuel Tax Exemption Program, contact our Tax Information Line: 1 800 565-2336 (toll-free) and select option 5.

To check the status of an application to the Nova Scotia Indian Fuel Tax Exemption Program, please contact Service Nova Scotia at 902-424-6717.