

Fuel Tax

Permit and Agreement Applications

[Fuel wholesaler agreement](#) (Must enter into agreement to operate in Nova Scotia)

[Retail fuel vendor permit](#) (Sell gasoline, diesel oil and propane at retail level in Nova Scotia)

[Bulk vendor permit](#) (Bulk plants, bulk stations and terminals storing gasoline or diesel oil in storage tanks)

[Consumer's exemption permit](#) (Buy tax exempt marked fuel by an eligible consumer in an eligible activity)

[Vessel Update Form](#) (Add or remove vessel from your Consumer's Exemption Permit)

[Marine rate permit](#) (Buy gasoline or diesel oil at a reduced tax rate for use in a commercial ship, boat or vessel)

Rebate and Refund Applications

[Application for a refund of fuel tax](#)

[Application for a rebate of fuel tax on bad debts](#)

Other Forms

[Casual Return](#) (Self assess taxes on tax-exempt gasoline, diesel oil or propane used for a taxable purpose)

[Letter of authority](#) (Authorize a representative)

[Tax Exempt Sales Statement - Wholesaler](#) (Use this form to report the previous month's tax-exempt fuel sales)

[Tax Exempt Sales Statement - Retailer](#) (Use this form to report the previous month's tax-exempt fuel sales)

Fuel Tax Rates

Gasoline	15.5 cents per litre
Diesel Oil	15.4 cents per litre
Propane	7.0 cents per litre
Marine Fuel	1.1 cents per litre
Aviation Fuel	2.5 cents per litre

Fuel Wholesalers

Collection of Tax

Tax is applied on sales to consumers but collected at the wholesale level and remitted monthly by fuel wholesalers. Wholesalers also remit tax on own use.

Monthly Reports

Fuel tax collectors report and remit tax by the 20th day of each month, based on previous month's sales.

Note: When a due date falls on a Saturday, a Sunday, or a public holiday, we consider your payment to be paid on time if we receive it on the next business day.

Refunds

Interest on refunds is calculated from the date the tax was remitted until the refund is paid or applied to a vendor's account, but only on tax paid in error, or a paid assessment that was later reversed.

Assessments

Interest and penalty assessments and any unpaid tax is calculated from the date when the default first occurred until the assessment is paid. The interest rate changes quarterly and is compounded monthly.

Tax Information Guides

- 2015 [Purchases of Fuel for Use in a Mine, Quarry or Pit Operation](#)
- 2012 [Purchases of Gasoline, Diesel Oil and Propane By Well Drillers](#)
- 2009 [Fuel Tax Policy for Manufacturers](#)
- 2005 [Purchases of Gasoline, Diesel Oil and Propane By Aquaculturist](#)
- 2004 [Purchases of Gasoline, Diesel Oil and Propane By Manufacturers](#)
- 2003 [Purchases of Gasoline, Diesel Oil and Propane By Commercial Loggers](#)
- 2002 [Purchases of Gasoline, Diesel Oil and Propane By Commercial Farmers](#)
- 2001 [Purchases of Gasoline, Diesel Oil and Propane By Commercial Fishers](#)

Tax Information Bulletins

- 5115 [Notice of Amendments to the Revenue Act Regulations](#)
[Fuel Wholesalers - Report Inventory by Ownership not Possession](#)
[Fuel Retailers - Removal of Requirement for Retailer to be Sub-Agent of Wholesaler](#)
[Fuel Retailers – Requirement to Purchase Fuel from a Registered Wholesaler](#)
- 5114 [Notice to Fuel Retail Vendors – Reporting Requirements for Tax-Exempt Marked Fuel Sales](#)
- 5113 [Notice to Fuel Wholesalers – Reporting Requirements for Tax-Exempt Marked Fuel Sales](#)
- 5102 [Fees for permits and services provided by the Tax Commission](#)
- 5101 [Information on fuel tax enforcement provisions for fuel wholesalers and retailers, consumers and interjurisdictional carriers operating in Nova Scotia](#)
- 5096 [Reporting requirements for tax-exempt marked fuel sales](#)
- 5091 [Alternative methods for fuel and tobacco wholesalers filing tax returns and making payments during postal strike](#)
- 5074 [Fuel tax refund through the Community Transportation Assistance Program](#)
- 5073 [Fuel tax refund for volunteer fire departments](#)
- 5051 [Changes to furnace oil retailer records](#)
- 5049 [Changes to fuel wholesaler and fuel vendor records and prohibitions](#)
- 5044 [Fuel tax on gasoline and diesel oil purchased for use in boats, vessels and ships](#)
- 5037 [Provincial taxation of propane used to power an internal combustion engine](#)
- 5032 [Dye specifications for tax-exempt gasoline and diesel oil](#)
- 5027 [Allowance for unaccountable product losses by fuel wholesaler:](#)
- 5022 [Tax rebate for uncollectable fuel and tobacco accounts written off as bad debts](#)
- 5021 [Fuel tax exemption or refund when harvesting forest products](#)

Nova Scotia Indigenous Fuel Tax Exemption Program (NSIFTE)

Information for Consumers on the Nova Scotia Indigenous Fuel Tax Exemption Program

Section 87 of the Indian Act (Canada) provides for an exemption from fuel tax for on-reserve purchases by individuals who have Status under the Indian Act. This exemption is administered through the Nova Scotia Indigenous Fuel Tax Exemption program (NSIFTE).

Applications

[Application to register under the Nova Scotia Indigenous Fuel Tax Exemption Program](#)

[Application to apply for an increase in fuel tax exemption](#)

[Application to apply for a refund of fuel tax paid on reserves](#)

Questions and Answers on the Nova Scotia Indigenous Fuel Tax Exemption Program

[Nova Scotia Indigenous Fuel Tax Exemption Program](#)

[Request for Increase in Fuel Tax Exemption](#)

[List of Service stations on First Nation reserves registered under the NSIFTE Program](#)

Information for Fuel Retailers under the Nova Scotia Indigenous Fuel Tax Exemption Program

Fuel retailers operating on a reserve in Nova Scotia must register with the NSIFTE program to be reimbursed for exemptions provided to qualifying customers.

Application

[Retail fuel vendor permit](#) (Sell gasoline, diesel oil and propane at retail level in Nova Scotia) **Tax**

Information Bulletins

5106 [New Driver's Licence issuance process and the Nova Scotia Indigenous Fuel Tax Exemption Program](#)

5043 [Purchase of gasoline or diesel oil by individuals with Status under the Act on reserve lands](#)

5042 [Requirements for providing fuel tax exemptions under the Nova Scotia Indigenous Fuel Tax Exemption Program](#)

Inter-jurisdictional Carriers (IFTA)

Applications and Forms

[International Fuel Tax Agreement \(IFTA\) Licence](#)

[Request for Additional Decals](#)

[Request to Change Carrier Information](#)

[Request to Cancel IFTA Licence](#)

[Make a Payment on your IFTA Account](#)

Other Forms

[Letter of Authority](#) (Authorize a representative)

[IFTA Quarterly Tax Return](#) (Blank return form)

[IFTA Fuel Tax Rates by Jurisdiction](#) (How to find rates)

Single Trip Permit (Get your Single Trip Permit from one of these approved companies:)

Name	Phone	Fax
BIM Consulting Inc.	506-432-6840	506-432-5983
DISA Global Solutions Inc	613-657-1244	613-657-3983
Dynamo Express Truck Permits Inc.	581-742-6718	855-612-6719
Electronic Funds Transfer LLC	866-351-2435	952-975-6373
Nova Permits & Pilot Cars	800-567-7775	418-527-3999
Permits Cda - Permis Cda Inc.	800-361-5757	418-652-0505

Interjurisdictional carriers operating qualified motor vehicles in Nova Scotia

Interjurisdictional carriers operating qualified motor vehicles in Nova Scotia may register under IFTA and obtain an IFTA licence and decals (two per vehicle). Applicable licence and decal fees are due at the time of registration and must be renewed annually.

An IFTA carrier registered in Nova Scotia must submit quarterly reports on the distance travelled and the fuel purchased in participating jurisdictions.

An interjurisdictional carrier operating qualified motor vehicles **who are not registered under IFTA** must purchase a single trip permit before entering Nova Scotia. The single trip permit may be obtained from permit companies approved by Nova Scotia to issue and collect the applicable single trip fuel permit fee.

A qualified motor vehicle is a motor vehicle used, designed or maintained for transportation of persons or property that has:

1. two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;
2. three or more axles regardless of weight or used in combination; or
3. the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

A qualified motor vehicle does not include recreational vehicles.

Tax Information Guide

2013 [Fuel tax information guide for interjurisdictional carriers based in Nova Scotia](#)

Tax Information Bulletins

5102 [Fees for permits and services provided by the Tax Commission](#)

5101 [Information on fuel tax enforcement provisions for fuel wholesalers and retailers, consumers and interjurisdictional carriers operating in Nova Scotia](#)

5084 [Quarterly interest rates for the International Fuel Tax Agreement \(IFTA\) Program](#)

5069 [Record retention requirements for the International Fuel Tax Agreement](#)

5034 [Compliance with the International Fuel Tax Agreement \(IFTA\)](#)

Tax Information does not replace the law found in the legislation or regulations. For official text, see the *Revenue Act* or *Sales Tax Act* and *Regulations*. **Should you require further information, please contact us.**