



Refund Application

Please print clearly

1. Give us your details

Business Name	(Individual or Company)	Authorized Contact
Civic Address	(Civic Number of Street/Road/Hwy)	Phone #
Mailing Address	PO Box or RR	Fax #
City/Town		Email
Province	Postal Code	Canada Revenue Agency Business #
		Is this your first application for a refund? Yes No
		Has your address changed? Yes No

2. Indicate Type of Fuel Exemption

Type of Applicant - Check One (√)

Forestry (See Schedule 3)	Well Driller (See Schedule 3)	Community Transportation Assistance Program CTAP (See Schedule 3)
Farming (See Schedule 3)	Volunteer Fire Department	Ferries
Fishing (See Schedule 3)	Municipal Government	Department of Transportation
Aquaculturist (See Schedule 3)	School Board	Commercial Shipping (See Schedule 3)
Manufacturing (See Schedule 3)	Tax Paid In Error	Railway Locomotive
Mining and Quarrying (See Schedule 3)		Designated Foreign Visiting Force
		Representative of Foreign State
		Vehicles and Equipment for Fire Fighting

2. Provide claim period: From **20** **To** **20**

(Month) (Day) (Month) (Day)

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

Product	Total Litres Purchased	Total Litres Claimed	Tax Rate	Amount
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 = \$	
Total Refund Claim				\$ _____

4. Sign the certification

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;
- (iii) all relevant records are available for inspection; and
- (iv) all supporting invoices/documents are attached.

 Signature of Applicant or Authorized Officer

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

Vessel Name:

(Please note that when a vessel is sold or a new one is acquired, you must notify this office)

Federal Commercial Fishing License No. _____ Full Time Part Time
(Personal fishing license)

Federal Commercial Fishing Vessel No.

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)

Non-profit organization under CTAP Yes No Or Contractor to CTAP non-profit organization Yes No

For contractors, provide CTAP non-profit organization name

Contractors must provide KM's driven under CTAP: kms; and a letter from the CTAP organization that contracted you certifying that the fuel being claimed and the kms driven were billed as part of services supplied under CTAP.

(SNS may contact the CTAP organization to verify eligibility under CTAP)

Mining, Quarry or Pit Operation (Please submit a separate application for each site)

Industrial Approval No. (NS Department of Environment)

Mineral Lease No. (NS Department of Energy & Mines)

Non-mineral Registration No. (NS Department of Energy & Mines)

Name under which Approval/Lease/Registration issued

Type of Operation (Mine/Pit/Quarry)

Describe products extracted

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. An application for refund should be filed for a period covering 12 months or when the amount claimable exceeds \$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: novascotia.ca/sites/default/files/documents/1-1193/fuel-tax-program-overview-en.pdf
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 and Internal Services
Business Registration Unit
Refund Section
PO Box 1529
Halifax, Nova Scotia B3J 2Y4

By Delivery:

Service Nova Scotia and Internal Services
Business Registration Unit
Refund Section
Maritime Centre, 6th Floor North
1505 Barrington Street
Halifax, Nova Scotia B3J 3K5

For more information

Website: novascotia.ca/programs-and-services/fuel-tax-program

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

Office Use Only

Product	Total Litres Approved	Tax Rate	Amount
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			\$ _____

Approved by: _____ Date _____ 20 _____

Approved by: _____ Date _____ 20 _____