

## 1. Give us your details

Business Name	( Name as Shown on Agent's Statement of Account / Vendor Permit )	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		Agent's Account #
		( Return / Remittance # from Agent's Statement of Account )
		Retail Vendor Permit #
		( Permit Number from Vendor Permit )

2. Indicate type of business: Agent ☐ Retailer ☐

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

4. Calculate your claim From Schedule A ☐ Rebate Amount

(A) Enter Total Tax on Gasoline = \$

(B) Enter Total Tax on Diesel = \$

**Total Fuel Tax Rebate Claim \$**

## 5. Provide information on your fuel tax rebate claim

Date of end of fiscal year in which the bad debt was written off on your Income Tax Return (DD/MMM/YYYY)

Is the bad debt still recorded in the books of account as an asset or receivable? Yes No

Has the bad debt been offset against an account payable owed to the debtor? Yes No

Has the bad debt been assigned without recourse and for consideration other than for security purposes? Yes No

Was the bad debt generated by fuel purchases by the debtor through the use of credit cards or other arrangement that permitted credit purchases from persons other than the wholesaler or retailer who made the sale? Yes No

## 6. Sign the Certification

**I HEREBY CERTIFY** that I am a duly authorized official or agent of the applicant and that the information herein is true and correct in all respects and is fully supported by documentation on file.

Name	( Please print )	( Last )	( First )	( Initial )	<b>Office Use Only:</b>
Signature	( Authorized Official or Agent )	( Title )			Amount Claimed _____
Date	( Month )	( Day )	, 20		Adjustments _____
					Amount Approved _____
					Authorized by _____
					Date: _____

## Schedule A

List in chronological order the details of all unpaid invoices on which a rebate of fuel tax is claimed. Attach a copy of all invoices. Attach additional schedules if required.

Name on Invoice	Invoice No.	Invoice date	Litres of Gasoline	Tax Rate Per Litre	Tax on Gasoline
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Total Tax on Gasoline (A) |

Name on Invoice	Invoice No.	Invoice date	Litres of Diesel	Tax Rate Per Litre	Tax on Diesel
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Total Tax on Diesel (B)

## Eligibility Information

The bad debt in respect of the purchase price of the gasoline or diesel oil, together with the tax imposed by the Act on the transaction must no longer be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account.

The gasoline or diesel oil on which the tax was imposed was purchased by the debtor through the use of a credit card or other credit arrangement that only permitted credit purchases from the collector who made the sale.

The collector must hold a valid permit issued under the *Revenue Act* at time of the sale of the gasoline or diesel oil.

The collector and debtor must be dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) at time of the sale of the gasoline or diesel oil from which the debt arose.

The collector must not have offset the indebtedness of the debtor against an account payable by the collector to the debtor.

The collector must not have assigned the debt without recourse and for consideration other than for security purposes.

The amount claimed must pertain to gasoline or diesel oil purchased from the collector 180 days or less prior to the date of the debtor's final credit purchase from the collector who made the sale.

The applicant must be able to provide satisfactory evidence that the fuel tax has been paid.

The application for rebate must be made within 48 months from the end of the first fiscal year in which the indebtedness of the debtor ceased to be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account

Only one rebate claim may be made by a collector in any twelve month period.

If after claiming a rebate of tax, a collector recovers from a debtor or any other person any of the unpaid indebtedness in respect of which the rebate of tax was claimed, including any proceeds from the sale of gasoline or diesel oil repossessed and sold on account of the unpaid indebtedness, the collector shall repay by direct payment to the Minister, the percentage of the rebate claimed that is equal to the percentage of the indebtedness recovered by the collector from the debtor or other person or from the sale of the repossessed gasoline and diesel oil.

## Documents required to be kept

All documentation supporting this rebate must be retained for audit purposes.

## Instructions for completing the application

1. Give your details.
2. Provide the type of business: agent or retailer.
3. Indicate the period covered by the claim.
4. Calculate your claim with the information from Schedule A.
5. Provide the information requested on your rebate claim.

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

6. Before submitting the rebate application, review the application form to ensure that Sections 1, 2, 3, 4 & 5 are complete and that the certification in Section 6 is signed.

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

7. Return the original copy of the rebate application to:

### By Mail:

Service Nova Scotia and Internal Services  
Business Registration Unit  
Rebate Section  
PO Box 22  
Halifax, Nova Scotia B3J 2L4

### By Delivery:

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

## For more information

Website: [novascotia.ca/programs-and-services/fuel-tax-program](https://novascotia.ca/programs-and-services/fuel-tax-program)

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