

Tax Information**Bulletin 5074**

Bulletin: 5074 R1
Date: November 24, 2010
Subject: Community Transportation Assistance Program and Provincial Tax on Gasoline, Diesel Oil and Propane

This Bulletin provides direction on the application of fuel tax as it applies to purchases of gasoline, diesel oil and propane used to provide transportation services by or on behalf of organizations approved under the Community Transportation Assistance Program (CTAP) on or after April 29, 2008.

Organizations approved under CTAP may obtain a refund of gasoline, diesel oil or propane tax on purchases of gasoline, diesel oil and propane to operate motor vehicles and equipment while being used in an approved CTAP. **The purchaser of the fuel is the only party eligible to apply for a refund.** If an organization approved under CTAP has contracted the transportation service to a service provider, the service provider may be the party eligible for the refund.

Organizations providing a transportation service under the CTAP are required to submit fuel invoices and the kilometers driven while consuming the fuel under an approved CTAP for each refund claim period. The kilometers driven and the purchases of gasoline, diesel oil and propane must relate to the provision of transportation services under the CTAP.

A contractor providing a transportation service under contract to a CTAP organization must provide a letter from the CTAP organization certifying that the fuel being claimed and the kilometers driven were billed as part of transportation services supplied under the CTAP.

Refund of Gasoline, Diesel Oil and Propane Tax

To obtain a refund of gasoline, diesel oil and propane tax, a CTAP organization or a contractor providing a transportation service to a CTAP organization is required to complete a refund application form.

- It is necessary to submit invoices with your application form.
- It is necessary to submit other documentation when specified with your application form.
- Sufficient records must be retained in your possession to substantiate your claim and must be produced when required by an auditor or authorized official appointed under the *Revenue Act*.
- Persons filing fraudulent claims may be subject to prosecution.
- Current rates for gasoline, diesel oil or propane can be obtained by calling Service Nova Scotia and Internal Services or on our website (See [Current Fuel Tax Rates](#)).

An application for refund shall be filed for a period covering 12 months or when the amount claimable exceeds \$100.00.

An application for refund shall be made no later than 15 months from the date the gasoline or diesel oil was purchased.

Refund forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia and Internal Services or on our website (See [Application Form](#))