

Tax Information

Bulletin 5096

Bulletin: 5096
Date: October 1, 2012
Subject: Notice to Fuel Wholesalers and Fuel Retail Vendors – Reporting Requirements for Tax Exempt Marked Fuel Sales

This bulletin contains information for fuel wholesalers and fuel retail vendors who sell tax exempt marked fuel to consumers who hold a consumer's exemption permit (CEP).

The provision of a valid CEP by a consumer is required before a tax-exempt marked fuel sale may be made. The name on the permit must be the same as the name on the invoice issued in order for the transaction to qualify for tax exemption. The transaction must be supported by a record of the name on the permit and the file number.

The tax-exempt sales statement (TESS) submitted monthly by fuel wholesalers and fuel retail vendors on their tax-exempt marked fuel sales is being amended to require that the CEP file number be reported as well as the name.

Sample Report Format

DATE (DD/MM/YYYY)	INVOICE NO.	FILE No.	CUSTOMER NAME (Name on Invoice must be Name on Permit)	TAX EXEMPT MARKED LITRES	
				GASOLINE	DIESEL

The TESS may be a computer-generated report in an excel or excel compatible file format.

A TESS file in excel format is available on the Provincial Tax Commission website for fuel wholesalers and fuel retail vendors with limited transactions to report.


Transition Period

A six-month transition period ending March 31, 2013, will be provided where the existing TESS will be accepted. It will be mandatory for fuel wholesalers and fuel retail vendors to submit the monthly TESS report using the amended report format effective April 1, 2013.

Consumer's Exemption Permit Card

A permit card will be issued to all existing and new CEP holders to assist fuel wholesalers and fuel retail vendors in obtaining information from consumers for their TESS report. The permit card will contain the name on the permit, the file number, the type of permit and the expiry date.

Sample Consumer's Exemption Permit Card

 NOVA SCOTIA Fuel Tax Consumer's Exemption Permit Permit Holder: Acme Fishing Inc Permit Type: Fishing File Number: 111111 Expiry Date: February 5, 2015	Permit Holder Permit allows only the permit holder to purchase tax exempt marked fuel as specified in their permit letter. Changes to machinery and apparatus covered by permit must be reported. Permit subject to audit and inspection.
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

For more information, contact: Tax Enquiries (902) 424-6538 or email taxcommission@novascotia.ca

Tax Information Bulletins are published by the Provincial Tax Commission for the sole purpose of providing information and to announce changes in the *Revenue Act or Sales Tax Act* and *Regulations*. Tax Information Bulletins do not replace the law found in the legislation or regulations. Bulletins are provided for reference purposes only. For official text, see the *Revenue Act or Sales Tax Act* and *Regulations*. **Should you require further information, please contact us.**