

Questions and Answers

Nova Scotia Indian Fuel Tax Exemption Program

What is the Nova Scotia Indian Fuel Tax Exemption Program?

By law, status Indians are not required to pay taxes for goods and services purchased on a reserve. The Nova Scotia Indian Fuel Tax Exemption Program uses an electronic point of sale system to exempt status Indians with a valid Nova Scotia driver's licence from provincial fuel taxes when they purchase gasoline (15.50¢/litre) and diesel oil (15.40¢/litre) on reserve.

Who is eligible for the Nova Scotia Indian Fuel Tax Exemption Program?

A status Indian who holds a valid Nova Scotia Driver's Licence that is not under suspension is eligible to apply under this program. Applicants do not need to live on a reserve to apply.

A status Indian who does not hold a valid Nova Scotia Driver's Licence or a status Indian visiting from another province may apply for a refund of provincial fuel tax on gasoline or diesel purchased from service stations on reserves in Nova Scotia. (See [Application Form](#))

Only invoices/receipts issued by a service station with an approved electronic point of sale system under the Nova Scotia Indian Fuel Tax Exemption Program are acceptable for refund purposes.

How do I apply to join the Nova Scotia Indian Fuel Tax Exemption Program?

Application forms are available at Access Nova Scotia Offices, at Band Council Offices, on-reserve service stations or on the Service Nova Scotia website:

novascotia.ca/sns/pdf/ans-taxcomm-indian-fuel-tax-exempt.pdf

Applications must be certified by the Band Registrar for status Indians belonging to a Nova Scotia band. Bring your application, and your valid Nova Scotia Driver's Licence and your Certificate of Indian status card to the Band Office. The Band Registrar will certify the application and send it to Service Nova Scotia. Applicants will be notified when they can start using their driver's licence to obtain the tax exemption.

How do I apply if I received a Temporary Confirmation of Registration Document

Status Indians who receive a Temporary Confirmation of Registration Document may apply to join the Nova Scotia Indian Fuel Tax Exemption Program using their Temporary Confirmation of Registration Document issued by Aboriginal Affairs and Northern Development Canada.

You may bring your completed application form, your valid Nova Scotia Driver's Licence and your Temporary Confirmation of Registration Document to:

1. Your local Access Nova Scotia office during regular business hours ; **or**
2. You may call (902) 424-6717 to arrange for an appointment with the Nova Scotia Indian Fuel Tax Administrator, Maritime Centre, 10th Floor North, 1505 Barrington Street, Halifax, Nova Scotia.

Your Temporary Confirmation of Registration Document must be the original with the raised seal.

Applicants will be notified when they can start using their driver's licence to obtain the Fuel Tax Exemption.

How does the Nova Scotia Indian Fuel Tax Exemption Program work?

The service station attendant will verify the picture on the driver's licence, then either "swipe", scan or key in the licence master number into a computer terminal. Upon validation that the licence holder is registered in the Nova Scotia Indian Fuel Tax Exemption Program, the provincial fuel tax will immediately be deducted from the sale.

If a driver's licence has not been registered under the Nova Scotia Indian Fuel Tax Exemption Program, or the licence has been cancelled or expired, suspended or revoked, no provincial fuel tax exemption will be provided.

A listing of service stations where you may obtain the Fuel Tax Exemption may be found on the Service Nova Scotia website at:

novascotia.ca/sns/pdf/ans-taxcomm-service-stations.pdf

How much fuel can be purchased under the Nova Scotia Indian Fuel Tax Exemption Program on a monthly basis?

The average Canadian consumes 240 litres per month. Status Indians registered under this program can purchase a base amount, up to 400 litres, of provincial fuel tax exempt gasoline and diesel oil per month, or any combination of these products totaling up to 400 litres per month. Registered participants who need to purchase more than 400 litres of these products per month can apply for an increase. Application forms for an increase to the base amount are available from Access Nova Scotia offices, Band Council offices or on the Service Nova Scotia web site at:

novascotia.ca/sns/pdf/ans-taxcomm-nsifte-fuel-tax-increased-exemption-application.pdf

For further information about the Nova Scotia Indian Fuel Tax Exemption Program, contact Service Nova Scotia's Tax Information Line: 1 800 565-2336 (toll-free).

To check the status of an application to the Nova Scotia Indian Fuel Tax Exemption Program, please contact Service Nova Scotia at 902-424-6717.