

## Questions and Answers

### Nova Scotia Indigenous Fuel Tax Exemption program

#### What is the Nova Scotia Indigenous Fuel Tax Exemption program?

By law, individuals who have status under the *Indian Act* are not required to pay taxes for goods and services purchased on a reserve. The Nova Scotia Indigenous Fuel Tax Exemption program uses an electronic point of sale system to exempt individuals who have status under the *Indian Act* 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 Indigenous Fuel Tax Exemption program?

An individual who has status under the *Indian Act* with the Government of Canada issued status card and 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.

An individual who has status under the *Indian Act* recognized by the Government of Canada and who does not hold a valid Nova Scotia driver's licence, or an individual who has status under the *Indian Act* 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 Indigenous Fuel Tax Exemption program are acceptable for refund purposes.

#### How do I apply to join the Nova Scotia Indigenous 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 (see [Application Form](#)). Applications must be certified by the Membership Clerk belonging to the Band of the applicant. Bring your application, and your valid Nova Scotia driver's licence and your Status Card to the Band Office. The Membership Clerk may certify the application and may send it to Service Nova Scotia. Applicants will be notified when they can start using their driver's licence to obtain the tax exemption.

If you are a General List applicant, please contact (902) 424-6717.

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

An individual who has status under the *Indian Act* who receives a Temporary Confirmation of Registration Document may apply to join the Nova Scotia Indigenous Fuel Tax Exemption program using their Temporary Confirmation of Registration Document issued by Indigenous Services 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 Indigenous Fuel Tax Administrator. 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 Indigenous 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 Indigenous 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 Indigenous 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 (see [Listing of Service Stations](#)).

**How much fuel can be purchased under the Nova Scotia Indigenous Fuel Tax Exemption program on a monthly basis?**

The average Canadian consumes 240 litres per month. Individuals who have status under the *Indian Act* registered under this program are exempt of provincial tax on purchases of gasoline and diesel or any combination of these products totaling up to a base exemption of 1,000 litres per month. Registered participants who need to purchase amounts above the base exemption can apply for an increase. Application forms for an increase to the base exemption are available from Access Nova Scotia offices, Band Council offices or on the Service Nova Scotia website (see [Application Form](#)).

**For further information about the Nova Scotia Indigenous 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 Indigenous Fuel Tax Exemption program, please contact Service Nova Scotia at 902-424-6717.**