

Tax Information

Bulletin 5106

Bulletin: 5106
Date: May 29, 2023
Subject Driver's Licence Issuance Process and Nova Scotia Indian Fuel Tax Exemption Program

This bulletin is intended for the use of retail service stations located on Nova Scotia reserves and registered with the Nova Scotia Indian Fuel Tax Exemption Program (NSIFTEP), and for persons/individuals who have status under the *Indian Act* who qualify for an exemption from provincial fuel tax under NSIFTE. For general information about NSIFTE please see **Tax Information Bulletins 5042 and 5043**.

Driver's Licence and Central Issuance Process:

Nova Scotia introduced a new, highly secure driver's licence in November 2017 in which new driver's licences will be printed at a central facility and mailed to clients. Since the new driver's licence cards will no longer be printed on-site at Access Nova Scotia Centres and Registry of Motor Vehicles offices, clients will be given a 30-day temporary document to use until they receive their new driver's licence. Please see the [Registry of Motor Vehicles: driving and road safety website](#) for more detailed information and some common questions and answers about the new Nova Scotia driver's license.

The central issuance process has a minor impact on the NSIFTE program. Information for registered retail service stations and for persons/individuals who have status under the *Indian Act* who qualify for an exemption from provincial fuel tax under NSIFTE is set out below.

Information for NSIFTE registered retail service stations:

- If the customer presents a driver's licence when purchasing fuel, the service station attendant will verify the photo on the licence and scan the card into the system as usual, or input the master number and expiry date manually. The information recorded on the licence is automatically checked against the information stored in the point of sale system. Upon validation of the licence, provincial fuel tax is deducted from the sale. If the driver's licence shows as "ineligible" do not provide the point of sale rebate.
- If the customer does not have a driver's licence card but instead presents a paper document entitled "Temporary Driver's Licence" from the Nova Scotia Registry of Motor Vehicles, the attendant will ask to see the individual's Certificate of Indian Status. Upon verification of the name and photo, the attendant will manually input the master number and expiry date shown on the temporary document. The information recorded on the temporary document is automatically checked against the information stored in the point of sale system. Upon validation, provincial fuel tax is deducted from the sale. If the system indicates "ineligible" do not provide the point of sale rebate.

Information for persons/individuals who have status under the Indian Act who qualify for a provincial fuel tax exemption under NSIFTE:

- If you have applied for a new driver's licence, you may continue to use your old one for 30 days for the purposes of your NSIFTE exemption until you receive your new licence. Once you receive your new driver's licence in the mail, ensure that you destroy the old one immediately.
- If you do not currently have a driver's licence (for example, because you have lost it) please present the "Temporary Driver's Licence" document from the Registry of Motor Vehicles as well as your Certificate of Indian Status so the service station attendant can confirm your identity and your eligibility for NSIFTEP.
- If you do not receive a fuel tax exemption at the service station, you can retain your receipts and apply for a refund later.
- **Please ensure you apply to renew your old driver's licence before it expires.**

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.**