


Tax Information

Bulletin 5114

Bulletin: 5114
Date: January 10, 2022
Subject: Notice to Fuel Retail Vendors – Reporting Requirements for Tax-Exempt Marked Fuel Sales

This bulletin contains information for fuel retail vendors who sell tax-exempt (marked) fuel to consumers who hold a valid Consumer's Exemption Permit.

The provision of a valid permit by a consumer is required before a tax-exempt marked fuel sale may be made. The name on a Consumer Exemption Permit must be the same as the name on the invoice issued for the transaction to qualify for a tax exemption.

 <p>Permit Holder: ABC COMPANY Permit Type: Fishing</p> <p>File Number: TB - 149999 Expiry: November 7, 2021</p> <p style="text-align: right;">Provincial Tax Commissioner</p>	<p>Permit Holder</p> <p>Permit allows only the permit holder to purchase tax exempt marked fuel as specified in their permit letter.</p> <p>Changes to machinery & apparatus covered by permit must be reported.</p> <p>Permit subject to audit & inspection.</p>
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As per Bulletin 5096 (issued October 2012), all fuel retail vendors selling tax-exempt marked fuel must submit a monthly Tax-Exempt Sales Statement (TESS).

When preparing the monthly Tax-Exempt Sales Statement, include the File number (6-7 digit number) from the consumer's Consumer Exemption Permit. Do not include the TB portion of the file number in the excel spreadsheet.

The consumer's name must be the name billed on the invoice for the sale of the marked fuel.

The File number and name of consumer should be reported for each sale of tax-exempt marked fuel made during the month.

					TAX EXEMPT MARKED LITRES	
DATE (DD/MM/YYYY)	INVOICE NO.		FILE No. (6-7 digits)* Do not include TB	CUSTOMER NAME (Name on Invoice must be Name on Permit)	GASOLINE	DIESEL
21/11/2021	3344	TB	149999	ABC Company	651.0	232.0
		TB				
		TB				

The Tax-Exempt Sales Statements must be submitted in Excel to the secure email address:

AE_NS>Returns@novascotia.ca.

A copy of the Excel format for the Tax-Exempt Sales Statement is available on the Provincial Tax Commission website.