

Tax Information

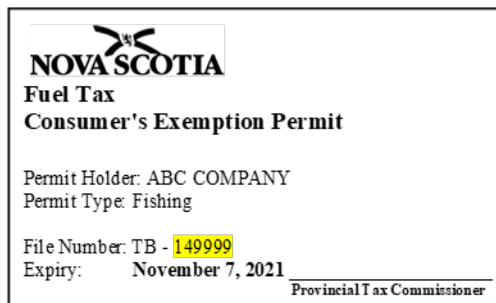
Bulletin 5113

Bulletin: 5113
Date: January 10, 2022
Subject: Notice to Fuel Wholesalers – Reporting Requirements for Tax-Exempt Marked Fuel Sales

This bulletin contains information for fuel wholesalers selling tax-exempt (marked) fuel to consumers who hold a valid Consumer's Exemption Permit and/or to fuel retailers who hold a Vendor's Permit.

The provision of a valid permit by a customer is required before a tax-exempt marked fuel sale may be made.

The name on a Consumer Exemption Permit and/or Vendor Permit must be the same as the name on the invoice issued for the transaction to qualify for a tax exemption.



NOVA SCOTIA
Fuel Tax
Consumer's Exemption Permit

Permit Holder: ABC COMPANY
Permit Type: Fishing

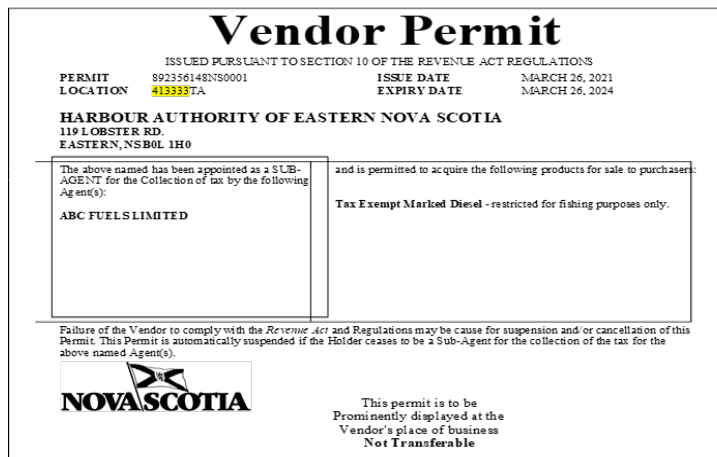
File Number: TB - 149999
Expiry: November 7, 2021
Provincial Tax Commissioner

Permit Holder

Permit allows only the permit holder to purchase tax exempt marked fuel as specified in their permit letter.

Changes to machinery & apparatus covered by permit must be reported.

Permit subject to audit & inspection.



Vendor Permit

ISSUED PURSUANT TO SECTION 10 OF THE REVENUE ACT REGULATIONS

PERMIT	892356148NS0001	ISSUE DATE	MARCH 26, 2021
LOCATION	413333TA	EXPIRY DATE	MARCH 26, 2024

HARBOUR AUTHORITY OF EASTERN NOVA SCOTIA
119 L OBSTER RD.
EASTERN, NSB0L 1H0

The above named has been appointed as a SUB-AGENT for the Collection of tax by the following Agent(s):
ABC FUELS LIMITED

and is permitted to acquire the following products for sale to purchasers:
Tax Exempt Marked Diesel - restricted for fishing purposes only.

Failure of the Vendor to comply with the Revenue Act and Regulations may be cause for suspension and/or cancellation of this Permit. This Permit is automatically suspended if the Holder ceases to be a Sub-Agent for the collection of the tax for the above named Agent(s).

NOVA SCOTIA

This permit is to be Prominently displayed at the Vendor's place of business
Not Transferable

Fuel wholesalers selling tax-exempt marked fuel must submit a monthly Tax-Exempt Sales Statement (TESS).

Preparation of the monthly Tax Exempt Sales Statement (TESS)

Each sale of tax-exempt fuel should be recorded on a separate line of the Tax-Exempt Sales Statement.

For a sale of tax-exempt (marked) fuel to a consumer, include the File number from the Consumer's Exemption Permit. It is a 6-7 digit number (do not include the TB).

For a sale of tax-exempt (marked) fuel to a fuel retailer, include the Location number from the Vendor's Permit. It is a 6-7 digit number (do not include the TA on the end).

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

The total of liters in the Tax-Exempt Sales Statement must match the total of liters of tax-exempt fuel reported in the Tax Return.

						TAX EXEMPT MARKED LITRES	
DATE (DD/MM/YYYY)	INVOICE NO.	Location No. (6 digits) Don't include TA	OR	File No. (6-7 digits) Don't include TB	CUSTOMER NAME (Name on Invoice must be Name on Permit)	GASOLINE	DIESEL
03/11/2021	3434			149999	ABC Company	641.0	65.0
05/11/2021	3435	433333			Harbour Authority of Eastern Nova Scotia	1,010.0	78.0

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.

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.**