

Tax Information

Bulletin 5073

Bulletin: 5073
Date: November 12, 2008
Subject: Volunteer Fire Departments and Provincial Tax on Gasoline, Diesel Oil and Propane

This Bulletin provides direction on the application of fuel tax as it applies to purchases of gasoline, diesel oil and propane by volunteer fire departments on or after April 29, 2008.

Volunteer fire departments may obtain a refund of gasoline, diesel oil or propane tax on purchases of gasoline, diesel oil and propane to operate motor vehicles and equipment owned by the volunteer fire department. The purchaser of the fuel is the only party eligible to apply for a refund.

Refund of Gasoline, Diesel Oil and Propane Tax

To obtain a refund of gasoline, diesel oil and propane tax, the volunteer fire department is required to complete a refund application form.

- It is necessary to submit invoices with your application form.
- It is necessary to submit other documentation when specified with your application form.
- Sufficient records must be retained in your possession to substantiate your claim and must be produced when required by an auditor or authorized official appointed under the Revenue Act.
- Persons filing fraudulent claims may be subject to prosecution.
- Current rates for gasoline, diesel oil or propane can be obtained by calling Service Nova Scotia and Internal Services or on our website (See [Current Fuel Tax Rates](#)).

An application for refund shall be filed for a period covering 12 months or when the amount claimable exceeds \$100.00.

An application for refund shall be made no later than 15 months from the date the gasoline or diesel oil was purchased.

Refund forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia and Internal Services or on our website (See [Application Form](#))