



1. Give us your details

Business Name (Name as Shown on Wholesaler Permit / Vendor Permit)

Authorized Contact

Civic Address (Civic Number and Street/Road/Hwy)

Phone #

Mailing Address (PO Box or RR)

Fax #

Email Address

City/Town Province

Wholesaler Permit # (Permit Number from Wholesaler Permit)

Postal Code

Retail Vendor Permit # (Permit Number from Retail Vendor Permit)

2. Indicate type of business: Wholesaler

Retailer

3. Provide claim period: From (Month) (Day) , 20 to (Month) (Day) , 20

4. Calculate your claim From Schedule A Rebate Amount

(A) Enter Total Tax on Vaping Substance \$

(B) Enter Total Tax on Vaping Devices \$

(C) Enter Total Tax on Vaping Packages \$

Total Claim \$

5. Provide information on your vaping products tax rebate claim

Date of end of fiscal year in which the bad debt was written off on your Income Tax Return

(DD/MMM/YYYY)

Is the bad debt still recorded in the books of account as an asset or receivable? Yes No

Has the bad debt been offset against an account payable owed to the debtor? Yes No

Has the bad debt been assigned without recourse and for consideration other than for security purposes? Yes No

Was the bad debt generated by vaping products purchases by the debtor through the use of credit cards or other arrangement that permitted credit purchases from persons other than the wholesaler or retailer who made the sale? Yes No

6. Sign the Certification

I HEREBY CERTIFY that I am a duly authorized official or agent of the applicant and that the information herein is true and correct in all respects and is fully supported by documentation on file.

Name (Please print) (Last) (First) (Initial)

Signature (Authorized Official or Agent) (Title)

Date (Month) (Day) , 20

Office Use Only: Amount Claimed Adjustments Amount Approved Date: Authorized by:

Schedule A

List in chronological order the details of all unpaid invoices on which a rebate of vaping tax is claimed. Attach a copy of all invoices. Attach additional schedules if required.

| Name on Invoice | Invoice No. | Invoice date | ML of Vaping Substance | Tax Rate Per Milliliter | Tax on Vaping Substance |
|-----------------|-------------|--------------|------------------------|-------------------------|-------------------------|
|-----------------|-------------|--------------|------------------------|-------------------------|-------------------------|

Total Tax on Vaping Substance

| Name on Invoice | Invoice No. | Invoice date | Grams of Vaping Substance | Tax Rate per Gram | Tax on Vaping Substance |
|-----------------|-------------|--------------|---------------------------|-------------------|-------------------------|
|-----------------|-------------|--------------|---------------------------|-------------------|-------------------------|

Total Tax on Vaping Substance

| Name on Invoice | Invoice No. | Invoice date | Selling Price of Vaping Devices | Tax Rate | Tax on Vaping Devices |
|-----------------|-------------|--------------|---------------------------------|----------|-----------------------|
|-----------------|-------------|--------------|---------------------------------|----------|-----------------------|

Total Tax on Vaping Devices

| Name on Invoice | Invoice No. | Invoice date | Selling Price of Vaping Packages | Tax Rate | Tax on Vaping Packages |
|-----------------|-------------|--------------|----------------------------------|----------|------------------------|
|-----------------|-------------|--------------|----------------------------------|----------|------------------------|

Total Tax on Vaping Packages

Eligibility Information

The bad debt in respect of the purchase price of the vaping products, together with the tax imposed by the Act on the transaction must no longer be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account.

The vaping products on which the tax was imposed was purchased by the debtor through the use of a credit card or other credit arrangement that only permitted credit purchases from the collector who made the sale.

The collector must hold a valid permit issued under the *Revenue Act* at time of the sale of the vaping products.

The collector and debtor must be dealing at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) at time of the sale of the vaping products from which the debt arose.

The collector must not have offset the indebtedness of the debtor against an account payable by the collector to the debtor.

The collector must not have assigned the debt without recourse and for consideration other than for security purposes.

The amount claimed must pertain to vaping products purchased from the collector 180 days or less prior to the date of the debtor's final credit purchase from the collector who made the sale.

The applicant must be able to provide satisfactory evidence that the vaping tax has been paid.

The application for rebate must be made within 48 months from the end of the first fiscal year in which the indebtedness of the debtor ceased to be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account.

Only one rebate claim may be made by a collector in any twelve month period.

If after claiming a rebate of tax, a collector recovers from a debtor or any other person any of the unpaid indebtedness in respect of which the rebate of tax was claimed, including any proceeds from the sale of vaping products repossessed and sold on account of the unpaid indebtedness, the collector shall repay by direct payment to the Minister, the percentage of the rebate claimed that is equal to the percentage of the indebtedness recovered by the collector from the debtor or other person or from the sale of the repossessed vaping products.

Documents required to be kept

All documentation supporting this rebate must be retained for audit purposes.

Instructions for completing the application

1. Give your details.
2. Provide the type of business; wholesaler or retailer.
3. Indicate the period covered by the claim.
4. Calculate your claim with the information from Schedule A.
5. Provide the information requested on your rebate claim.

Note: Failure to supply the required documents may result in delays in processing or a denial of your application.

6. Before submitting the rebate application, review the application form to ensure that Sections 1, 2, 3, 4 & 5 are complete and that the certification in Section 6 is signed.

Allow two to four weeks for processing. If your application is not complete, it will take longer.

7. Return the original copy of the rebate application to:

By Mail:

Service Nova Scotia and Internal Services
Business Registration Unit
Rebate Section
PO Box 1529
Halifax, NS B3J 2Y4

By Delivery:

Service Nova Scotia and Internal Services
Business Registration Unit
Rebate Section
Maritime Centre, 6th Floor North
1505 Barrington Street
Halifax, Nova Scotia B3J 3K5

For more information

Website: novascotia.ca/programs-and-services/vaping-products-tax-program

Call: 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia