



Refund Application

Please print clearly

1. Give us your details

**Business Name** \_\_\_\_\_ **Authorized Contact** \_\_\_\_\_  
 (Individual or Company)

**Civic Address** \_\_\_\_\_ **Phone #** \_\_\_\_\_  
 (Civic Number of Street/Road/Hwy)

**Mailing Address** \_\_\_\_\_ **Fax #** \_\_\_\_\_  
 PO Box or RR

**City/Town** \_\_\_\_\_ **Email** \_\_\_\_\_

**Province** \_\_\_\_\_ **Postal Code** \_\_\_\_\_ **Canada Revenue Agency Business #** \_\_\_\_\_

Is this your first application for a refund? Yes  No

Has your address changed? Yes  No

2. Indicate Type of Fuel Exemption

Type of Applicant - Check One (✓)

- Forestry (See Schedule 3)
- Farming (See Schedule 3)
- Fishing (See Schedule 3)
- Aquaculturist (See Schedule 3)
- Manufacturing (See Schedule 3)
- Mining and Quarrying (See Schedule 3)
- Well Driller (See Schedule 3)
- Volunteer Fire Department
- Municipal Government
- School Board
- Tax Paid In Error
- Community Transportation Assistance Program CTAP (See Schedule 3)
- Ferries
- Department of Transportation
- Commercial Shipping (See Schedule 3)
- Railway Locomotive
- Designated Foreign Visiting Force
- Representative of Foreign State
- Vehicles and Equipment for Fire Fighting

2. Provide claim period: From

\_\_\_\_\_ 20 \_\_\_\_ To \_\_\_\_\_ 20 \_\_\_\_  
 (Month) (Day) (Month) (Day)

3. Calculate your refund claim (Provide total litres purchased from Schedule 1 on Page 2)

Product	Total Litres Purchased	Total Litres Claimed	Tax Rate	Amount
Gasoline	_____ litres	_____ Litres	at _____ Cents per litre =	\$ _____
Diesel Fuel	_____ litres	_____ Litres	at _____ Cents per litre =	\$ _____
Propane	_____ litres	_____ Litres	at _____ Cents per litre =	\$ _____
Marine Fuel	_____ litres	_____ Litres	at _____ Cents per litre =	\$ _____
Aviation Fuel	_____ litres	_____ Litres	at _____ Cents per litre =	\$ _____
Total Refund Claim				\$ _____

4. Sign the certification

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect and that;

- (i) I am entitled to the amount claimed;
- (ii) this amount has not been previously claimed;
- (iii) all relevant records are available for inspection; and
- (iv) all supporting invoices/documents are attached.

\_\_\_\_\_  
 Signature of Applicant or Authorized Officer

Date \_\_\_\_\_ 20 \_\_\_\_

Please review your application and ensure it is complete as incomplete applications may result in processing delays.

**Note: A person who makes a false statement that is in contravention of the Revenue Act or Regulations is guilty of an offence against this Act or regulations. Persons filing fraudulent claims may be subject to prosecution.**

**Schedule 1 - Provide details of fuel purchases for refund period (Attach list if space is insufficient)**

Supplier	Location	Date	Invoice No.	Litres
Total				

**Schedule 2 - Provide information on machinery & equipment using fuel included in Schedule 1.**

If actual consumption not available, please provide an estimate. (Attach a list, if space is insufficient)

Description	Brand/Model	Fuel Type	Engine Type	# Cyl or HP	Litres Consumed
Forklift (Example Only)	International	Diesel	Cummins	8 cyl	1,000.00
Total					

Briefly describe your operation and indicate how the machinery and equipment is used: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Schedule 3 - Provide additional information**

**Forestry**

Indicate type of Commercial Forestry operation:  Logging  Christmas Tree  Other \_\_\_\_\_

**Farming**

Indicate type of Commercial Farming operation:  Field Crops  Livestock  Mixed  Other \_\_\_\_\_

NS Department of Agriculture Registration # \_\_\_\_\_

Is 51% of your gross revenue or \$10,000 earned annually from commercial farming? Yes  No

**Fishing**

Vessel Name: \_\_\_\_\_  
(Please note that when a vessel is sold or a new one is acquired, you must notify this office)

Federal Commercial Fishing License No. \_\_\_\_\_  Full Time  Part Time  
(Personal fishing license)

Federal Commercial Fishing Vessel No. \_\_\_\_\_

**Aquaculture**

Indicate type of Commercial Aquaculture operation  Fin  Shell  Other \_\_\_\_\_

NS Department of Fisheries and Aquaculture License Number \_\_\_\_\_

**Manufacturing**

Indicate type of manufacturing operation \_\_\_\_\_

Describe products manufactured for sale \_\_\_\_\_

Sawmill – Indicate if sawmill involved in custom sawing. Yes  No  If yes, approximate percent per year \_\_\_\_\_%  
(Custom Sawing – Service of sawing logs not owned by applicant)

**Commercial Shipping**

Indicate type of ship  Container  Bulk Cargo  General Cargo  Other \_\_\_\_\_

Name of Vessel \_\_\_\_\_

Indicate where vessel is registered Port \_\_\_\_\_ Country \_\_\_\_\_

**Community Transportation Assistance Program (CTAP)**

Non-profit organization under CTAP Yes  No  **Or** Contractor to CTAP non-profit organization Yes  No

For contractors, provide CTAP non-profit organization name \_\_\_\_\_

Contractors must provide KM's driven under CTAP: \_\_\_\_\_ kms; and a letter from the CTAP organization that contracted you certifying that the fuel being claimed and the kms driven were billed as part of services supplied under CTAP.  
(SNS may contact the CTAP organization to verify eligibility under CTAP)

**Mining, Quarry or Pit Operation** (Please submit a separate application for each site)

Industrial Approval No. (NS Department of Environment) \_\_\_\_\_

Mineral Lease No. (NS Department of Energy & Mines) \_\_\_\_\_

Non-mineral Registration No. (NS Department of Energy & Mines) \_\_\_\_\_

Name under which Approval/Lease/Registration issued \_\_\_\_\_

Type of Operation (Mine/Pit/Quarry) \_\_\_\_\_

Describe products extracted \_\_\_\_\_

**Well Driller**

Indicate if you provide drilling services for the installation of geothermal heating cooling systems Yes  No

If yes, approximate percent per year \_\_\_\_\_%

## Instructions for completing the application

1. An application for refund should be filed for a period covering 12 months or when the amount claimable exceeds \$100.
2. A refund claim must be made not later than 15 months from the date the gasoline, propane, or diesel oil was purchased. For the mining, quarrying and pit sector, please see Guide 2015 for further information about application deadlines.
3. It is necessary to submit invoices with your application form. It is also necessary to submit other documentation when specified with your application form.

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

4. Sufficient records must be retained in your possession to substantiate your claim and must be produced when required by an auditor or other authorized official appointed under the *Revenue Act*.
5. If you are applying for tax paid in error resulting from the payment of an incorrect tax rate, please provide details. For example, in cases where the full rate has been paid rather than the marine tax rate, please provide the name of the vessel, type of operation, such as a commercial charter boat, water tour boat, dredging or salvage boat. If the aviation tax rate should have been paid, please provide the aircraft description and registration number.
6. Current tax rates for gasoline, diesel oil or propane can be obtained by calling (902) 424-6538 or are available online at: [novascotia.ca/sns/access/business/tax-commission/fuel-tax.asp](http://novascotia.ca/sns/access/business/tax-commission/fuel-tax.asp)
7. Before submitting the refund application, review the application form to ensure that Sections 1, 2, 3 & 4 are complete and that the certification in Section 5 is signed. In addition, Schedules 1, 2 and 3 (if applicable) must be completed.

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

8. Return the original copy of the refund application to:

### By Mail:

Service Nova Scotia  
Business Registration Unit  
Refund Section  
PO Box 1529  
Halifax, NS  
B3J 2Y4

### By Delivery:

Service Nova Scotia  
Business Registration Unit  
Refund Section  
Maritime Centre, 9th Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

### For more information

**Website:** [novascotia.ca/sns/access/business/tax-commission](http://novascotia.ca/sns/access/business/tax-commission)

**Call:** 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia (Select option 5)

### Office Use Only

Product	Total Litres Approved	Tax Rate	Amount
Gasoline	_____ Litres at _____	Cents per litre =	\$ _____
Diesel Fuel	_____ Litres at _____	Cents per litre =	\$ _____
Propane	_____ Litres at _____	Cents per litre =	\$ _____
Marine Fuel	_____ Litres at _____	Cents per litre =	\$ _____
Aviation Fuel	_____ Litres at _____	Cents per litre =	\$ _____
Approved Refund Amount			\$ _____

Approved by: \_\_\_\_\_ Date \_\_\_\_\_ 20 \_\_\_\_\_

Approved by: \_\_\_\_\_ Date \_\_\_\_\_ 20 \_\_\_\_\_