

## Fuel Tax Refunds

Consumers and activities that may be eligible for a fuel tax refund are provided below. The fuel tax refund is available by way of an application form that must be completed and submitted to the Refund Unit for review and approval.

An application for a refund of fuel tax can only be made on fuel purchases made **within a period of 15 months** from the date of purchase (See [Application form](#)).

### ● **City, Town, Municipality or Service Commission or Corporation operated as a Public Work**

A fuel tax refund may apply to fuel used in vehicles and equipment **owned** by a city, town, municipality, service commission or corporation operated as a public work (e.g. Halifax Water Commission).

Fuel used in vehicles or equipment under lease may qualify provided the lease contract is with the city, town, municipality, service commission or corporation operated as a public work.

### ● **Driver's Education Programs operated by a School Board**

Fuel used in vehicles operated solely for the purpose of instructing students may qualify for a fuel tax refund.

### ● **Ambassadors, consuls or representatives of foreign states who have diplomatic status**

Fuel used in vehicles operated by ambassadors, consuls or representatives of foreign states who have diplomatic status may qualify for a fuel tax refund.

### ● **Visiting armed services**

Fuel used in vehicles, aircraft and vessels of visiting armed services may qualify for a fuel tax refund.

### ● **Fire Trucks and Equipment Used Solely For Fire Fighting Purposes**

Fuel used in vehicles and equipment **used solely** for fire fighting may qualify for a fuel tax refund.

Fuel used in fire fighting vehicles and equipment operated by some industrial sites may qualify, i.e. an oil refinery, paper mill or saw mill.

### ● **Fishing Vessels**

Fuel used in commercial fishing vessels used for the purpose of fishing or harvesting marine plants may qualify for a fuel tax refund. See [Guide 2001](#) for additional information and requirements. Fuel used in machinery and equipment used in a commercial aquaculture operation may qualify for a fuel tax refund. See [Guide 2005](#) for additional information and requirements.

### ● **Well Drilling for the Supply of Water**

Fuel used in well drilling equipment used to drill water wells may qualify for a fuel tax refund. It is common for well drilling equipment to be mounted on a truck frame and it is important to note that the fuel consumed by the **drilling equipment only** qualifies for a fuel tax refund.

Fuel used in motor vehicles used to transport well drilling equipment **does not qualify** for a fuel tax refund.

● **Commercial Ferries**

Fuel used in commercial ferries operating on a regularly scheduled route may qualify for a fuel tax refund.

● **Railway Locomotive**

Fuel used in locomotives used both in a commercial operation or on an industrial site may qualify for a fuel tax refund.

● **School Board**

Fuel used in vehicles and equipment **owned** by a school board may qualify for a fuel tax refund.

Fuel used in motor vehicles or equipment under lease may qualify provided the lease contract is with the School Board.

● **Volunteer Fire Department**

Fuel used in vehicles and equipment **owned** by a Volunteer Fire Department may qualify for a fuel tax refund.

Fuel used in motor vehicles or equipment under lease may qualify provided the lease contract is with the Volunteer Fire Department.

● **Community Transportation Assistance Program**

Fuel used in vehicles and equipment operated by an organization funded under the Community Transportation Assistance Program may qualify for a fuel tax refund.

● **Commercial Farming Operation**

Fuel used in machinery and equipment **used** in a commercial farming operation by a farmer may qualify for a fuel tax refund. See [Guide 2002](#) for additional information and requirements.

● **Commercial Forestry Operation**

Fuel used in machinery and equipment **used** in a commercial forestry operation may qualify for a fuel tax refund. See [Guide 2003](#) for additional information and requirements.

● **Manufacturing or Production of Goods for Sale**

Fuel used in machinery and equipment **used** in the manufacture or production of goods for sale may qualify for a fuel tax refund. The goods manufactured must be for sale and not for use of the manufacturer.

See [Guide 2004](#) and [Guide 2009](#) for additional information and requirements.

● **Producing Electricity for Use by a Manufacturing Operation**

Fuel used in machinery and equipment used to develop electricity to power machinery and equipment used in the manufacture or production of goods for sale may qualify for a fuel tax refund.

## Refund Applications

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 & Municipal Relations or on our website (See [Application form](#)).