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Tax Information

Bulletin 5049

Bulletin: 5049
Date: February 4, 2005
Subject: Notice of Amendments to the *Revenue Act Regulations - Fuel Agent's/Fuel Vendor's Records and Prohibitions*

Effective February 4, 2005, amendments have been made to the *Revenue Act Regulations* with respect to the following:

Fuel Agent's Records - Revenue Act Regulation 15(6)

Fuel wholesalers/agents who have a place of business within Nova Scotia and maintain accounting records outside the Province may elect to produce records for inspection, audit, and examination at a place outside the Province at their expense. Wholesalers electing to use this option are required to reimburse the Province for all reasonable transportation, accommodation and associated expenses incurred by the Province in carrying out the inspection, audit or examination.

Fuel Vendor's Records - Revenue Act Regulation 16(4)

Fuel vendors who have a place of business within Nova Scotia and maintain accounting records outside the Province may elect to produce records for inspection, audit, and examination at a place outside the Province at their expense. Vendors electing to use this option are required to reimburse the Province for all reasonable transportation, accommodation and associated expenses incurred by the Province in carrying out the inspection, audit or examination.

Prohibitions - Revenue Act Regulation 27(14)

An agent/wholesaler shall not sell or deliver gasoline or diesel oil to a person for the purpose of resale to purchasers unless such person holds a Vendor Permit which provides the authority to acquire and sell such fuel at retail.

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