



Service Nova Scotia and  
Municipal Relations  
Program Management and  
Corporate Services  
Provincial Tax Commission

Maritime Centre  
8<sup>th</sup> Floor, South  
1505 Barrington Street  
PO Box 1003  
Halifax, Nova Scotia  
B3J 2X1

Bus: 902-424-6300  
Fax: 902-424-7434  
Toll Free 1-800-565-2336

Email:  
Taxcommission@gov.ns.ca

## Tax Information

## Bulletin 5069

---

**Bulletin:** 5069  
**Date:** June 2, 2008  
**Subject:** Notice to Interjurisdictional Carriers Based in Nova Scotia Under the International Fuel Tax Agreement (IFTA)

---

### Retention of Records:

Records upon which the quarterly tax return is based, must be kept for a period of four years from the later of the filing date or due date of the return. These records may be kept on microfilm, microfiche or other computerized or condensed record storage system acceptable to Nova Scotia's Department of Service Nova Scotia and Municipal Relations. Non-compliance with any record keeping requirements may be cause for revocation of the IFTA license.

Failure to provide records for the purpose of audit extends the four year records retention period until the records are provided.

As a registered carrier under IFTA you are required to comply with the **IFTA Procedures Manual**. It can be found at: <http://www.iftach.org/manuals/2008/PM/Procedures Manual - Final - January 2008.pdf>.

The Tax Commission has developed a summary guide of the IFTA Procedures Manual that details filing requirements in Nova Scotia. The **Fuel Tax Information Guide for Interjurisdictional Carriers Based in Nova Scotia** located on the internet at:

<http://gov.ns.ca/snsmr/pdf/ans-taxcomm-ifta-interjurisdictional-carriers-guide.pdf>.

The types of records required to be maintained by an IFTA registered carrier are outlined in Section 9.

The IFTA Procedures manual is reviewed every year and may be amended. If there is a discrepancy between the **IFTA Procedures Manual** and the **Fuel Tax Information Guide for Interjurisdictional Carriers Based in Nova Scotia**, the IFTA procedures manual is the one to use.

---

"Tax Information Bulletins are published by the Program Management and Corporate Services Division for the sole purpose of providing information and to announce changes in the *Revenue Act or Sales Tax Act and Regulations*. Tax Information Bulletins do not replace the law found in the Act or regulations. Bulletins are provided for reference purposes only. For legislative approved text of provisions of the *Revenue Act or Sales Tax Act and Regulations*, see official volumes." **Should you require further information, please contact us.**

---