



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 5073**

**Bulletin: 5073**  
**Date: November 12, 2008**  
**Subject: Volunteer Fire Departments and Provincial Tax on Gasoline, Diesel Oil and Propane**

This Bulletin provides direction on the application of Fuel Tax as it applies to purchases of gasoline, diesel oil and propane by Volunteer Fire Departments on or after April 29, 2008.

Volunteer Fire Departments may obtain a refund of Gasoline, Diesel Oil or Propane Tax on purchases of gasoline, diesel oil and propane to operate motor vehicles and equipment **owned** by the Volunteer Fire Department. **The purchaser of the fuel is the only party eligible to apply for a refund.**

### **Refund of Gasoline, Diesel Oil and Propane Tax**

To obtain a refund of gasoline, diesel oil and propane tax, the Volunteer Fire Department is required to complete a refund application form.

- It is necessary to submit invoices with your application form.
- It is necessary to submit other documentation when specified with your application form.
- Sufficient records must be retained in your possession to substantiate your claim and must be produced when required by an auditor or authorized official appointed under the *Revenue Act*.
- Persons filing fraudulent claims may be subject to prosecution.
- Current rates for gasoline, diesel oil or propane can be obtained by calling Service Nova Scotia & Municipal Relations or on our website (See [Current Fuel Tax Rates](#)).

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](#))

---

"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.**

---