

Tax Information

Bulletin 5064

Bulletin: 5064 R3
Date: January 11, 2011
Subject: Notice to Bulk Vendors of Firewood - "Your Energy Rebate"

Effective June 21, 2007, registered bulk vendors who sell and deliver firewood to eligible home energy customers are required to provide an at source rebate of the provincial portion of the Harmonized Sales Tax (HST). Bulk Vendors of firewood must be registered to collect the HST in order to participate in the "Your Energy Rebate Program".

As a firewood bulk vendor, how do I verify if a customer is eligible for the rebate ?

Bulk vendors of firewood are required to confirm the eligibility of their customers.

Customer eligibility may be verified using the Eligibility Tool on the Bulk Vendor section of the Your Energy Rebate Program website, by calling Service Nova Scotia and Municipal Relations at 1-800-670-4357 or 1-902-424-5200 (In HRM) or by email at yourenergyrebate@gov.ns.ca.

Your Energy Rebate Program website: gov.ns.ca/snsmr/access/business/your-energy-rebate.asp

Customers of Your Energy Rebate fall into one of three categories:

1. Customers who are eligible for the energy rebate at source.
2. Customers who are eligible for the rebate through the submission of an application form.
3. Customers who are not eligible for the rebate.

Your role as a bulk vendor of firewood is to provide rebates to those customers who are eligible at source for the rebate(i.e. customers identified in #1 above).

Reminder

Addresses should be entered as a civic number and name only (e.g. 51 Willow). The words and abbreviations such as street, road, lane, St., Rd., Ave., Blvd., or Dr. should not be entered into the address field.

Bulk vendors of firewood are reminded to confirm the eligibility status of customers annually using the annual change list produced by Service Nova Scotia and Municipal Relations (SNSMR) in March each year. The annual change list shows properties whose eligibility status has changed in the previous 12 months.

Any bulk vendor who wishes get a copy of the annual change list for the counties they supply may contact SNSMR in early March and the requested lists will be sent to them. The change list is also available online through the eligibility tool page.

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Once a bulk vendor has updated their customer list with the annual change list by June 1st, the eligibility status will be in effect until June 1st of the following year.

Bulk vendors are responsible for confirming the eligibility of any new customers added after the list has been updated.

What do I provide to customers?

Once you have determined that a customer is eligible to receive the at source rebate, you will be required to provide them with a receipt displaying the rebate as a separate line item. The receipt must read "Prov Rebate" and must also clearly indicate the provincial rebate and the dollar amount of the rebate. The receipt must also include your nine digit business number (BN/HST), for example BN 111111111.

For purchases prior to July 1, 2010

Example:	\$ 185.00	per cord
	<u>24.05</u>	13% HST
	209.05	
	<u>- 14.80</u>	8% Provincial Rebate
	Total \$ 194.25	

For purchases on or after July 1, 2010

Example:	\$ 185.00	per cord
	<u>27.75</u>	15% HST
	212.75	
	<u>- 18.50</u>	10% Provincial Rebate
	Total \$ 194.25	

How do I get reimbursed ?

You will be able to make a submission for reimbursement up to 4 times per calendar month. You may submit a claim for reimbursement up to 24 months from the date of sale. You may get a reimbursement form in the following ways:

- Visit any Access Nova Scotia Centre
- Call Service Nova Scotia and Municipal Relations at 1-800-670-4357 or 1-902-424-5200 (in HRM).
- E-mail: yourenergyrebate@gov.ns.ca
- Download a form at: gov.ns.ca/snsmr/access/business/your-energy-rebate/applications.asp
- You may also apply online for reimbursement at: yourenergyrebate.gov.ns.ca/onlinesubmission/

Your submission for reimbursement must include:

- Amount of firewood sold
- Total amount of rebate provided
- Number of residential customers' transactions where rebate was provided

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You will be reimbursed within 21 days after receipt of a completed application.

Bulk Vendors of firewood will be required to track the rebates issued.

Does this rebate program affect your HST remittances to the Canada Revenue Agency (CRA) ?

No, this program does not affect your HST remittances to CRA.

How long do I have to keep my customer records ?

You must keep your records for 72 months from the purchase date.

Additional information in respect to the "Your Energy Rebate Program is available on our website at:

gov.ns.ca/snsmr/access/business/your-energy-rebate.asp

For More Information: Call: 1-800-670-4357 or 1-902-424-5200 (in HRM)
Email: yourenergyrebate@gov.ns.ca