



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

Maritime Centre
8th 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 5065

Bulletin: 5065
Date: September 21, 2007
Subject: Notice to Bulk Vendors - "Your Energy Rebate" Recovery of the 8% Provincial Component of HST Related to Bad Debts

Bulk Vendors participating in the "Your Energy Rebate Program" that receive credit or payment from the Canada Revenue Agency for Harmonized Sales Tax (HST) remitted on energy sales that have since been written off as bad debts and that have been previously claimed for reimbursement are required to deduct the 8% provincial component of the HST from their reimbursement claim. Adjustments for such bad debts are to be made in section "C" of the "Bulk Vendor Application for Reimbursement" form.

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