

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

**APPLICATION FOR REBATE OF GASOLINE AND DIESEL OIL TAX FOR TAX INCLUDED IN UNCOLLECTIBLE
ACCOUNTS PURSUANT TO REGULATIONS 3A OF THE REVENUE ACT REGULATIONS**

Type of Business Wholesaler _____ Retailer _____

**Note: This application to be used when gasoline or diesel oil tax was charged and debts written off on or after
June 18, 1996.**

PART A

Name of Claimant _____

Collector's Permit Number: _____

Location No.: _____

Address of Claimant: _____

_____ Postal Code _____

Claimant's Telephone Number: () _____

Period of Claim: From: Day ___ Month ___ Year _____ To Day ___ Month ___ Year _____

Do you authorize any person other than an officer of your company to act on your behalf with regards to this claim ?
Yes _____ No _____ If yes, please complete PART B.

PART B

Authorized Person's Name: _____ Telephone No.: () _____

Address: _____ Postal Code _____

Gasoline and Diesel Oil Tax Rates:

**Please contact Service Nova Scotia and Municipal Relations for Gasoline & Diesel Oil Tax Rates at
(902) 424-6300 or toll free in Nova Scotia at 1-800-565-2336. You may obtain current gasoline & diesel
oil tax rates on our website at <http://www.gov.ns.ca/snsmr/taxcomm/program>**

PART D

State the Taxation Year in which the uncollectible account was written off under the *Income Tax Act* (Canada) _____

Certification:

I certify that I am a duly authorized official or agent of the applicant and that the information herein is true and correct in all respects and is fully supported by documentation on file. Please print.

Date: _____ Name: _____ Title: _____

Address: _____

Telephone No.: () _____ Signature: _____

Note:

A person who makes a false statement that is in contravention of the *Revenue Act* or the regulations is guilty of an offence against this *Act* or regulations.

PART E

FOR OFFICE USE ONLY:

Amount Claimed : _____

Less Adjustments: _____

Amount Approved: _____

Authorized By : _____

Date: _____

Original of this fully completed application form should be returned to:

**Service Nova Scotia and Municipal Relations
Registry and Information Management Services
P. O. Box 755
Halifax, Nova Scotia
B3J 2V4**

or, deliver to:

**Service Nova Scotia and Municipal Relations
Registry and Information Management Services
1505 Barrington Street
9th floor North
Halifax, Nova Scotia**

CRITERIA FOR REBATE

1. No rebate of tax shall be made to a collector if;

a) at the time of the claim for rebate, the indebtedness of the debtor to the collector in respect of the purchase price of the gasoline or diesel oil, together with the tax imposed by the Act on the transaction, is still included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account;

b) the gasoline or diesel oil on which the tax was imposed was purchased by the debtor through the use of credit card or other credit arrangement that permitted credit purchases from persons other than the collector who made the sale;

c) the collector does not claim the rebate within 48 months from the end of the first fiscal year in which the indebtedness of the debtor ceased to be included as an asset of the collector's business or as an account receivable by the collector in the collector's books of account;

d) at time of the sale of the gasoline or diesel oil,

(i) the collector does not hold a valid permit issued under the *Revenue Act*, or

(ii) the collector and debtor were not at arm's length within the meaning of Section 251 of the *Income Tax Act* (Canada) at time of the sale of the gasoline or diesel oil from which the debt arose;

e) the collector offsets the indebtedness of the debtor against an account payable by the collector to the debtor;

f) the collector has assigned the debt without recourse and for consideration other than for security purposes;

g) the amount claimed pertains to gasoline or diesel oil that was purchased from the collector more than 180 days prior to the date of the debtor's final credit purchase from the collector who made the sale.

2. Complete all information required on the rebate application form. An incomplete application may result in it being returned and thereby causing delay in processing your claim.

3. All documentation supporting the rebate must be retained by the collector for audit purposes.

IMPORTANT

Only one rebate claim may be made by a collector in any twelve month period.

If after claiming a rebate of tax, a collector recovers from a debtor or any other person any of the unpaid indebtedness in respect of which the rebate of tax was claimed, including any proceeds from the sale of gasoline or diesel oil repossessed and sold on account of the unpaid indebtedness, the collector shall repay by direct payment to the Minister, the percentage of the rebate claimed that is equal to the percentage of the indebtedness recovered by the collector from the debtor or other person or from the sale of the repossessed gasoline and diesel oil.

Should you require further information or clarification, please contact:

Service Nova Scotia & Municipal Relations
Program Management and Corporate Services Division
P.O. Box 755
Halifax, N.S.
B3J 2V4
or Telephone (902) 424-6300 or Toll Free in N.S. 1-800-565-2336

