



Service Nova Scotia and
Municipal Relations
Provincial Tax Commission

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Questions and Answers

Nova Scotia Indian Fuel Tax Exemption Program

What is the Nova Scotia Indian Fuel Tax Exemption Program?

By law, status Indians are not required to pay taxes for goods and services purchased on a reserve. The Nova Scotia Indian Fuel Tax Exemption Program will use an electronic point of sale system to exempt status Indians from provincial fuel taxes when they purchase gasoline (15.50/litre) and diesel oil (15.40/litre) on reserve.

Who is eligible for the Nova Scotia Indian Fuel Tax Exemption Program?

A status Indian who holds a valid Nova Scotia Driver's Licence that is not under suspension is eligible to apply under this program. Applicants do not need to live on a reserve to apply.

How do I apply to join the Nova Scotia Indian Fuel Tax Exemption Program?

Application forms will be available from Access Nova Scotia, at Indian Band Council Offices, on-reserve service stations and the Service Nova Scotia and Municipal Relations web site (www.gov.ns.ca/snsnr/taxcomm/).

Applications must be certified by the Band Registrar. Bring your application, and your valid Nova Scotia Driver's Licence and your Certificate of Indian Status card to the Band Office. The Band Registrar will certify the application and send it to Service Nova Scotia and Municipal Relations. Applicants will be notified when they can start using their driver's licence to obtain the tax exemption.

How will the Nova Scotia Indian Fuel Tax Exemption Program work?

The program should be available early in 2003. After a gas station signs a retailer agreement, Service Nova Scotia and Municipal Relations and the company that is chosen to install the Point of Sale system will determine how soon the system can be installed. Check with your Band Office to determine when the exemption will be available in your area.

The service station attendant will verify the picture on the driver's licence, then either "swipe", scan or key in the licence master number into a computer terminal. Upon validation that the licence holder is registered in the Nova Scotia Indian Fuel Tax Exemption Program, the provincial fuel tax will immediately be deducted from the sale.

If a driver's licence has not been registered under the Nova Scotia Indian Fuel Tax Exemption Program, or the licence has been cancelled or expired, suspended or revoked, no provincial fuel tax exemption will be provided.

How much fuel can be purchased under the Nova Scotia Indian Fuel Tax Exemption Program on a monthly basis?

Status Indians registered under this program can purchase a base amount, up to 400 litres, of provincial fuel tax exempt gasoline and diesel oil per month, or any combination of these products totalling up to 400 litres per month. Registered participants who need to purchase more than 400 litres of these products per month can apply for an increase. Application forms will be available from Access Nova Scotia offices, Band Council offices or on the Service Nova Scotia and Municipal Relations web site.

For further information about the Nova Scotia Indian Fuel Tax Exemption Program, contact Service Nova Scotia and Municipal Relations' Tax Information Line: 1 800 565-2336 (toll-free).

To check the status of an application to the Nova Scotia Indian Fuel Tax Exemption Program, please contact Service Nova Scotia and Municipal Relations, at 902-424-3272.