

FROM THE JURISDICTION OF NOVA SCOTIA:

If there is a NS based carrier who may have purchased dyed fuel that was/is allowed in the hurricane affected Gulf States for a period of time after hurricane Katrina, this is the procedure to follow for Nova Scotia IFTA tax returns or audits:

The dyed fuel purchased in any jurisdiction must not be included in the Tax Paid Litres Purchased column for any jurisdiction, however, the total amount of dyed fuel must be included in the total fuel reported on line B of the NS IFTA return so that a correct KPL is calculated.

The Net Taxable Litres column must be adjusted to add the amount of any dyed fuel purchased in a jurisdiction so that the appropriate tax will be added for dyed fuel purchased in that jurisdiction. (Excepting Georgia only for the period September 3 - 30, 2005).

Total distance must be reported for all jurisdictions, however, when computing taxable distance for Georgia, carriers should exclude the Georgia distance for the period September 3, 2005 through September 30, 2005.

Although most jurisdictions did not waive fuel taxes (excepting Georgia) for a period of time, other jurisdictions may have implemented special instructions for reporting fuel usage. You will need to review each jurisdiction's notice to determine if you qualify and how to report for those jurisdictions that have implemented tax or licensing waivers for a qualified period of time after hurricane Katrina.

See jurisdiction notices posted on the IFTA website at <http://www.iftach.org>