

## Tax Information

## Bulletin 5012

Bulletin: 5012 R10

Date: August 18, 2015 (updated February 6, 2024)

Subject Rebate on Motor Vehicles or Heavy Equipment Purchased by Fire Departments

The Minister may, upon application, authorize a rebate of an amount based on the 10% provincial component of the Harmonized Sales Tax (HST), net of any other rebate, on the purchase of a motor vehicle or heavy equipment used for firefighting and owned by a municipality or a volunteer fire department.

Eligible motor vehicles are:

- A **Firefighting vehicle** is a truck, specifically designed and constructed at the time of purchase with permanently attached equipment to transport water or flame-retardant chemicals to a fire site and/or pumping equipment for use in fire fighting.
- A **Mobile command vehicle** is a one-ton truck or above specifically designed and constructed at the time of purchase with permanently attached equipment for the coordination of tactical units for fire fighting operations. Such permanently attached equipment includes stand-up pole light, power generation unit, and communication equipment for coordination with other emergency services. The mobile command vehicle must have a 6-foot high interior standing space sufficient to comfortably hold 6+ people.

Eligible heavy equipment is high value specialized firefighting capital equipment used for fighting a fire. An example is a high value chemical protection suit or a thermal imaging camera.

The rebate does not apply towards repair and maintenance or additionally purchased parts for a vehicle or heavy equipment repairs. Examples of non-qualifying items include firefighting suits, helmets or boots or parts or attachments to a motor vehicle.

**If** a volunteer fire department makes its purchase through a municipality, it (or the municipality) may be entitled to receive a rebate of a 57.14% of the provincial component of the Harmonized Sales Tax from the Canada Revenue Agency (CRA). The Province will then provide a rebate for the remaining 42.86% of the provincial component up to a maximum amount of **\$7,929.00**.

**If** a district fire department is fully funded by the municipality, the same rebate procedure as stated above applies. The Province will provide a rebate up to a maximum amount of **\$7,929.00**.

**If** a volunteer fire department is recognized as a non-profit/charitable organization, it may be entitled to receive a rebate of 50% of the provincial component of the Harmonized Sales Tax from the CRA. The Province will then provide a rebate for the remaining 50% of the provincial component up to a maximum amount of **\$9,250.00**.

No rebate shall be made unless the application for rebate is made within **24 months** after the payment of tax in respect of which the rebate is claimed.

Rebate forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia or on our website:

[Application for Rebate - Municipal or Municipally Funded Volunteer Fire](#)

[Department Application for Rebate - Volunteer Fire Department](#)

### **Example #1**

**A volunteer fire department purchasing through a municipality**

**-or-**

**a fully funded municipal fire department**

Purchase of a motor vehicle or heavy equipment used for firefighting costing \$100,000.00.

#### **Rebate Calculation:**

\$100,000.00 x 10% provincial component = \$10,000.00

\$10,000 x 42.86% = \$4,286.00 (remaining provincial component after CRA rebate)

Maximum rebate limit = \$7,929.00

**Rebate = \$4,286.00**

### **Example #2**

**A volunteer fire department purchasing through a municipality**

**-or-**

**a fully funded municipal fire department**

Purchase of a motor vehicle or heavy equipment used for firefighting costing \$200,000.00.

#### **Rebate Calculation:**

\$200,000 x 10% provincial component = \$20,000.00

\$20,000 x 42.86% = \$8,572.00 (remaining provincial component after CRA rebate)

Maximum rebate limit = \$7,929.00

**Rebate = \$7,929.00**

### **Example #3**

**A volunteer fire department recognized as a non-profit/charitable organization**

Purchase of a motor vehicle or heavy equipment used for firefighting costing \$100,000.00.

#### **Rebate Calculation:**

\$100,000.00 x 10% provincial component = \$10,000.00

\$10,000 x 50% = \$5,000.00 (remaining provincial component after CRA rebate)

Maximum rebate limit = \$9,250.00

**Rebate = \$5,000.00**

### **Example #4**

**A volunteer fire department recognized as a non-profit/charitable organization**

Purchase of a motor vehicle or heavy equipment used for firefighting costing \$200,000.00.

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**Rebate Calculation:**

\$200,000.00 x 10% provincial component = \$20,000.00

\$20,000 x 50% = \$10,000.00 (remaining provincial component after CRA rebate)

Maximum rebate limit = \$ 9,250.00

**Rebate = \$ 9,250.00**