

**Refund Application
HST Paid in Error
Refund Based on Provincial Portion of HST**

Eligibility Information

Refund is equal to the provincial portion of the Harmonized Sales Tax (HST) paid in error on a motor vehicle at the time of registration in Nova Scotia.

An applicant/purchaser must be able to provide satisfactory evidence that tax has been paid. The **Purchaser** of the motor vehicle is the **only party** entitled to a refund.

Documents required to be kept

All documentation supporting this rebate must be retained for audit purposes.

Instructions for completing the application

1. Give your details.
2. Provide details of the motor vehicle.
3. Provide the cost of the motor vehicle.
4. Attach a copy of the following document to support your application:
 - a. A copy of the Bill of Sale or Sales Invoice under which the motor vehicle purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and the make, model and year; **and**
 - b. A copy of the Registry of Motor Vehicles receipt showing the amount of the amount of the provincial component of the HST paid.

Note: Failure to supply the required documents may result in delays in processing or a denial of your application

5. Before submitting the refund application, review the application form to ensure that Sections 1, 2 & 3 are complete and that the certification in Section 4 is signed. Allow two to four weeks for processing. If your application is not complete, it will take longer.
6. Return the original copy of the refund application to:

By Mail:

Service Nova Scotia and Internal Services
Vehicle Tax Unit
PO Box 755
Halifax, NS B3J 2Y3

By Delivery:

Service Nova Scotia and Internal Services
Maritime Centre, 6th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: novascotia.ca/HST

Call: 902-424-6300 or 1-800-565-2336 toll free in Nova Scotia



Service Nova Scotia and Internal Services

Vehicle Tax Unit
PO Box 755
Halifax, NS B3J 2Y3

HST - Paid In Error Refund Application

Please print clearly

Eligible Person: A person who paid the provincial portion of the Harmonized Sales Tax (HST) in error.
Refund: Equal to the provincial portion of the Harmonized Sales Tax (HST) paid in error on a motor vehicle upon registration in Nova Scotia.

1. Give us your details

Name (Individual or Company), Contact Name, Civic Address (Civic Number and Street/Road/Hwy), Phone #, Fax #, Mailing Address (PO Box or RR), Email Address, City/Town Province, Postal Code, Canada Revenue Agency Business # (IF HST Registrant)

2. Provide details of the Motor Vehicle

Make, Model, Year, Serial Number, Date of Purchase, Reason for Refund

3. Enter your refund information and attach supporting documentation (See item 4 in instructions for required items)

Table with columns: Motor Vehicle, Cost Before Tax, Tax Rate, Amount. Rows: Provincial Portion of HST Paid (A), Provincial Portion of HST Due (B), Refund Amount (A) - (B)

Maximum rebate is the provincial portion of the HST paid.

4. Sign the Certification (See item 6 in instructions for delivery or mailing instructions)

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect.

Name (please print): Title:

Signature: Date: (Signature of Individual or Authorized Officer)

A person who makes a false statement in contravention of the Revenue Act or Regulations is guilty of an offence.

Office Use Only: Claimed \$, Adjustments \$, Approved \$, Authorized by, Date