# NSST Rebate Application Motor Vehicle or Designated Tangible Personal Property Removed From Nova Scotia Within 30 Days of Purchase

## **Eligibility Information**

Nova Scotia Sales Tax (NSST) paid on the private purchase of a motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) permanently removed from Nova Scotia within 30 days of purchase.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid. The <u>Purchaser</u> of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) is the <u>only party</u> entitled to a rebate of the NSST Paid.

An application for rebate must be made within 24 months from the date that the tax was paid.

### 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 or designated tangible personal property (eg, trailer, boat or aircraft) for which the tax was paid.
- 3. Provide the cost of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) and the Nova Scotia Sales Tax paid.
- 4. Attach a copy of the following documents to support your application:
  - a. A copy of the receipt or invoice under which the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) was purchased showing the total purchase price, the name of the seller and buyer, vehicle identification number (VIN) and the make, model and year; **and**
  - b. A copy of the NS Registry of Motor Vehicles receipt showing the NSST paid; or in the case of designated tangible personal property (eg, boats and aircraft) evidence of NSST paid to Minister of Finance in the form of a receipt issued by Service Nova Scotia; **and**
  - c. A copy of the Vehicle Registration Certificate from the jurisdiction where the motor vehicle is registered immediately after it has been removed from Nova Scotia; **and**
  - d. A copy of the tax paid receipt (where applicable) from the jurisdiction where the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) was registered immediately after being removed from Nova Scotia

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

- Before submitting the rebate 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 rebate application to:

Service Nova Scotia	Service Nova Scotia
Refund Unit	Maritime Centre, 9 <sup>th</sup> Floor North
PO Box 1529	1505 Barrington Street
Halifax, NS B3J 2Y4	Halifax, Nova Scotia

#### For more information

Website: novascotia.ca/snsr/access/business/tax-commission

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

By Mail: By Delivery:

# **NSST - Removed From Nova Scotia**



Service Nova Scotia Refund Section PO Box 1529 Halifax, NS B3J 2Y4

# **Rebate Application**

Please print clearly

Eligible Person:	A person who has permanently removed a motor vehicle or designated tangible personal property
	(eg, trailer, boat or aircraft) from Nova Scotia within 30 days of purchase.
Rebate Applicable to:	Nova Scotia Sales Tax (NSST) paid on motor vehicles or designated tangible personal property
	(eg, trailers, boats and aircraft).

## 1. Give us your details

Name		Contact Name
Civic		Phone #
Address	(Civic Number and Street/Road/Hwy)	Fax #
Mailing Address	(PO Box or RR)	Email Address
City/Town	Province	
·		Agency Business # (If HST Registrant)
aircraft)		signated tangible personal property (eg, trailer, boat or
Make	Model	Year
Serial Numbe	er	
General Desc	cription	
Motor vehicle	e registered in (Province)	after removal from Nova Scotia.
Provide the d	late, 2	20 that the motor vehicle or designated tangible personal
	trailer, boat or aircraft) was removed t	
3. Enter you	r rebate information and attach	supporting documentation. (See item 4 in instructions for required items)
Cost (E	Before Tax) \$	NSST Paid \$
4. Sign the c	certification (See item 6 in instructio	ons for delivery or mailing information)
I HEREBY CI	ERTIFY that the information given in t	his application is true, complete and correct in every respect.
Name (please	print):	Title:
Signature:	(Signature of Applicant or Authorized Office	Date:
A persor		<sup>er)</sup> ravention of the <i>Revenue Act</i> or <i>Regulations</i> is guilty of an offence.

Office Use Only					
Claimed \$	Adjustments \$	Approved \$			
Authorized By	Date	-			