

Provincial Tax Commission

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**Bulletin 5088** 

## **Tax Information**

Bulletin:5088Date:July 1, 2010SubjectChange in Tax Rate on Private Purchases of Motor Vehicles and Other Designated<br/>Tangible Personal Property

Effective July 1, 2010, Nova Scotia Sales Tax on the purchase price of motor vehicles and other designated tangible personal property will increase from 13% to 15% where the purchase is made from persons who are not HST/GST registrants.

Private purchases of motor vehicles and other designated tangible personal property purchased on or after July 1, 2010 will be taxable at the rate of 15%.

Designated tangible personal property includes boats, vessels, aircraft and every device designed to transport, pull or haul any person or property.

Please note, private purchases of motor vehicles and other designated tangible personal property purchased prior to July 1, 2010 will be taxable at 13%.

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