

Nova Scotia Sales Tax (NSST) on Private Purchases

Rebates and Refund Applications

[Refund application](#) for NSST paid by mistake on a vehicle purchase

[Rebate application](#) for NSST paid on the private purchase of a vehicle used for business activity

[Rebate application](#) for NSST paid on a vehicle for a person without the complete use of their legs

[Rebate application](#) for NSST paid on a vehicle bought by a registered charitable organization

[Rebate application](#) for NSST paid a vehicle removed from Nova Scotia within 30 days of purchase

Other Forms

[Sworn Statement for a Family Gift](#) (Get a tax exemption on a used vehicle given as a gift by family member)

[Sworn Statement for an inheritance](#) (Get a tax exemption on a used vehicle received as an inheritance)

[Appraisal Form](#) (Get your used vehicle appraised when the fair value is higher than the purchase price)

[Registered appraiser form](#) (Register as a vehicle appraiser)

[Letter of authority](#) (Authorize a representative)

NSST Tax Rates

15% for purchases made on or after July 1, 2010

13% for purchases made on or after January 1, 2008

14% for purchases made on or after July 1, 2006

15% for purchases made on or after April 1, 1997

Payment of NSST

NSST is applicable to motor vehicles, boats, planes and trailers purchased from a non-HST registrant. The NSST is payable by the purchaser unless the transaction qualifies for an exemption. NSST is paid on the greater of the purchase price or the fair market value of the vehicle, boat, plane or trailer.

The fair market value of a vehicle is determined by the average wholesale price of the vehicle as listed in the *Canadian Redbook*. For boats, planes and trailers the fair market value is determined by the Tax Commissioner or designate.

Appraisals

If you do not agree with the fair market value assigned to the vehicle, boat, aircraft, or trailer, you may have an appraisal done at your expense to determine the fair market value. The appraisal must be done by an approved appraiser within 2 months of acquiring or purchasing the vehicle or within 2 months of registration.

Exemptions from NSST

Gifts from Family Members

Importation of Motor Vehicles, Boats, Planes and Trailers from Outside of Canada

First Nations

Ambassadors, Consuls and Other Representatives of Foreign States

Inheritance

Commercial Farm Equipment

Commercial Fishing Boats

Commercial Vessels of more than 500 tonnes gross

Commercial Vessels of 500 tonnes gross or less that are operated for Commercial Purposes

Commercial Aircraft

Municipal, Provincial, Federal Governments

Volunteer Fire Departments

Tax Information Guides

- 2006 [How the Nova Scotia Sales Tax \(NSST\) applies to private purchases or transfers of motor vehicles and other designated tangible personal property \(like boats and aircraft\) when acquired anywhere in Canada for use in Nova Scotia](#)
- 2007 [How the Nova Scotia Sales Tax \(NSST\) applies to private purchases and transfers of boats and vessels when acquired anywhere in Canada for use in Nova Scotia](#)
- 2008 [How the Nova Scotia Sales Tax \(NSST\) applies to private purchases and transfers of aircraft when acquired anywhere in Canada for use in Nova Scotia](#)

Tax Information Bulletins

- 5088 [Nova Scotia Sales Tax \(NSST\) rate for private purchases of motor vehicles and other designated tangible personal property, like boats, vessels, aircraft and vehicles](#)
- 5058 [Nova Scotia sales tax rebate on vehicle purchase for individuals who have lost the use of both legs](#)