

**Rebate Application
Heritage Property
Rebate Based on Provincial Portion of HST**

Eligibility Information

Rebate is equal to the provincial portion of the Harmonized Sales Tax (HST) paid, after the HST Public Service Bodies' Rebate has been applied, on the purchase of building materials to be used for the repair, improvement or restoration of the exterior of a heritage property. The exterior of a heritage property includes a foundation and framing or structural members. Eligible building materials do not include metal or plastic cladding materials.

A heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, cultural or sporting organizations or institutions may qualify for the rebate.

"Heritage Property" means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.

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

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 the civic address of the heritage property..
3. Provide the cost of the building materials purchased and used for the repair, improvement or restoration of the exterior of a heritage property
4. Attach a copy of the following documents to support your application:
 - a. A copy of the Bills of Sale or Invoices for the building materials purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and a description of the materials purchased. A receipt or invoice with only a contract price is not acceptable. The receipt or invoice must be separated into its separate elements and listed under suitable headings such as labour, lumber, nails, paint, shingles, concrete, etc.; **and**
 - b. a copy of the building permit issued in respect of the work; **and**
 - c. a statement of a building inspector certifying the completion of the work in accordance with the approval and certifying the correctness of the requested rebate; **and**
 - d. a statement from the Heritage Unit or heritage advisory committee of a municipality certifying that the exterior repair, improvement or restoration was approved and certifying the correctness of the requested rebate.

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

5. HST public service bodies' rebate rates applicable to a Municipality - 57.14%, a University or Public College- 67%, a School Authority - 68%, a Hospital Authority - 83% or a Charity or Qualifying Non-Profit Organization - 50%.
6. 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.
7. Return the original copy of the rebate application to:

By Mail:

Service Nova Scotia
Business Registration Unit
PO Box 1529
Halifax, NS B3J 2Y4

By Delivery:

Service Nova Scotia, Business Registration Unit
9N, Maritime Centre
1505 Barrington Street
Halifax, Nova Scotia

For more information on the heritage program, contact:

Communities, Culture and Heritage

The Heritage Property Program
1741 Brunswick Street
PO Box 456
Halifax, Nova Scotia B3J 2R5

Phone 902-424-6396

Fax 902-424-0560

Heritage Program website

<http://cch.novascotia.ca/exploring-our-past/heritage-property/what-kind-financial-support-can-i-receive-conserve-my>

For assistance on completing your application, review the guide or contact:

Guide: <http://novascotia.ca/sns/pdf/ans-taxcomm-salestax-info-heritage.pdf>

Call: (902) 424-2850 Fax (902) 424-0602



Eligible Person: A heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, cultural or sporting organizations or institutions.

Rebate: Equal to the remaining provincial portion of the Harmonized Sales Tax (HST) paid, after the HST Public Service Bodies' Rebate has been applied, on the purchase of **eligible building materials** to be used for the repair, improvement or restoration of the exterior of a heritage property.

1. Give us your details

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

2. Provide Heritage Property Civic Address

Civic Address _____ City/Town _____ Province NS

Description of Repairs _____

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

<u>Materials</u>	<u>Cost Before Tax</u>	<u>Rebate %</u>	<u>Rebate Amount</u>
Purchased on or after July 1, 2010	\$ _____	10%	\$ _____
Purchased before July 1, 2010	\$ _____	8%	\$ _____
Total before HST Public Services Bodies' Rebate (if applicable)		(A)	\$ _____
HST Public Service Bodies' Rebate % (See Note 5 for Rebate %)			_____ %
HST Public Service Bodies' Rebate	(A) X Rebate %	(B)	\$ _____
Rebate Amount		(A) – (B)	\$ _____

4. Sign the Certification (See item 7 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 Applicant or Authorized Officer)

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

Office Use Only

Claimed \$ _____ Adjustments \$ _____ Approved \$ _____

Authorized by _____ Date _____