

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

**By Delivery:**

Service Nova Scotia  
Maritime Centre, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

**For more information**

Website: [novascotia.ca/sns/access/business/tax-commission](http://novascotia.ca/sns/access/business/tax-commission)

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



**Service Nova Scotia**  
**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 # _____
Mailing Address _____ (PO Box or RR)	Fax # _____
City/Town _____ Province _____	Email Address _____
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)

<b>Motor Vehicle</b>	<b>Cost Before Tax</b>	<b>Tax Rate</b>	<b>Amount</b>
Provincial Portion of HST <b><u>Paid</u></b>	_____	_____	(A) _____
Provincial Portion of HST <b><u>Due</u></b>	_____	_____	(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 \_\_\_\_\_