



An appraiser must register with the Provincial Tax Commission before an appraisal performed by the appraiser on a used vehicle will be accepted for the valuation of a used vehicle. The appraiser must hold one or more of the qualifications listed in Section 2 to be eligible for registration as an appraiser.

A dealer licensed with the Registry of Motor Vehicles is automatically recognized as a used vehicle appraiser.

1. Provide your details

Name	(Registered Business Name of Appraiser)	Phone #
Civic Address	(Civic Number and Street/Road/Hwy)	Fax #
Mailing Address	(PO Box or RR)	Email Address
City/Town	Province	Registry of Joint Stocks #
Postal Code		Canada Revenue Agency Business #

2. Provide details of your qualifications (Attach a photocopy of the License or Certificate of Qualification)

Applicant must be the holder of one or more of the following to qualify for registration as an appraiser of used vehicles. The person listed on the license or certification is the only person eligible to sign the appraisal.

- Name of person listed on license or certification
- NS Insurance Adjuster (Level III or IV) License Number
- NS Automotive Insurance Appraiser Association Certificate
- NS Certificate of Qualification Number for:
 - Automotive Service Technician
 - Motor Cycle Mechanic
 - Truck and Transport Mechanic
 - Motor Vehicle Body Repairer

Note: If authorization is required for more than one person, complete a separate form for each person.

Note: Should the Appraiser wish to terminate the registration, a letter requesting the termination must be sent to the Provincial Tax Commission. Termination of the registration will be as of the date of receipt of the letter.

3. Sign the Certification

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect to the best of my knowledge and belief.

Name:	(Authorized Signing Officer)	Date
Signature:	_____	Phone #
Title:		Email Address

Note: Authorized Signing Officer for the Appraiser is the Owner or Principal Officer or Director as listed with the Nova Scotia Registry of Joint Stocks.

Requirements for Registered Appraiser of Used Vehicles

Appraisers must notify the Provincial Tax Commission immediately of the permanent closing or sale of their business.

An appraiser who changes the name of their business must immediately notify the Provincial Tax Commission.

An appraiser registration number is not transferable and can-not be used by any other person other than the appraiser named on the registration form.

The registration of a used vehicle appraiser may be suspended or cancelled if:

1. These terms are not followed;
or
2. It is determined that the used vehicle appraisals being issued by the appraiser do not represent fair market value. The appraised value of a vehicle is not intended to be the "trade-in" value but the value that one might expect to receive in a sales transaction between a willing buyer and a willing seller based on an examination of the condition of the vehicle at the time of the appraisal.

Instructions for completing the application

1. Give your details.
2. Provide details of your qualifications.
3. Before submitting the application for registration, review the application to ensure that Sections 1 and 2 are complete and that the certification in Section 3 is signed.
4. Return the original copy of the registration application to:

By Mail:

Service Nova Scotia and Internal Services
Provincial Tax Commission
PO Box 1003
Halifax, NS
B3J 2V4

For more information

Website: novascotia.ca/programs-and-services/nova-scotia-sales-tax-nsst-program

Call: 902-424-6300 (metro) or 1-800-565-2336 toll free in Nova Scotia (Select Option 5)