

**Rebate Application**  
**Motor Vehicle Purchased By/For Person Who is Without the Use of Both Lower Limbs**  
**Rebate Based on Provincial Portion of HST**

**Eligibility Information**

Rebate is equal to the lesser of \$3,750.00 or the provincial portion of the Harmonized Sales Tax (HST) paid on the purchase of a motor vehicle by a person or to transport a person who is without the use of both lower limbs. The rebate is provided to assist with the cost of modifying the motor vehicle for use by a person or to transport a person who is without the use of both lower limbs

Requirements for the applicant/purchaser who is also the driver of the motor vehicle:

- (a) applicant/purchaser without the use of both lower limbs; **and**
- (b) applicant/purchaser must have a valid driver's licence; **and**
- (c) motor vehicle is used primarily for personal transportation and is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

Requirements for the applicant/purchaser who uses the motor vehicle primarily for the purpose of transporting a person who is without the use of both lower limbs:

- (a) motor vehicle is equipped with a device that is attached to the motor vehicle and is used primarily to enable a wheelchair to enter and leave the motor vehicle; **and**
- (b) motor vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain; **and**
- (c) motor vehicle is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

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 rebate.

An application for rebate must be made within 24 months from the date that the tax was paid.

**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. The rebate is limited to a maximum of \$3,750.00.
4. Attach a copy of the following documents to support your application:
  - a. A copy of the bill of sale or sales invoice under which the motor vehicle was purchased showing the purchase price, HST paid, name of the seller and buyer, HST# of the seller, motor vehicle identification number (VIN) and the make, model and year; **and**
  - b. A certificate signed by a medical practitioner attesting that the applicant/purchaser or the person being transported is without the use of both lower limbs.

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

5. Before submitting the rebate application, review the application form to ensure that Sections 1, 2, 3, 4 & 5 are complete and that the certification in Section 6 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 rebate application to:

**By Mail:**

Service Nova Scotia and Internal Services  
Refund Unit  
PO Box 1529  
Halifax, NS B3J 2Y4

**By Delivery:**

Service Nova Scotia and Internal Services  
Maritime Centre, 6<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia B3J 3K5

**For more information**

Website: [novascotia.ca/HST](http://novascotia.ca/HST)

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



**Service Nova Scotia  
and Internal Services**  
Refund Section  
PO Box 1529  
Halifax, NS B3J 2Y4

**HST - Vehicle For Person Who Is  
Without the Use of Both Lower Limbs**

**Rebate Application**

Please print clearly

**Eligible Person:** A person who is without the use of both lower limbs.

**Rebate:** Equal to the provincial portion of the Harmonized Sales Tax (HST) paid to a maximum of \$3,750.00 on a **motor vehicle** for the use of an eligible person **or** for the transport of an eligible person. The motor vehicle used for transport must be equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle.

**1. Give us your details**

Name	Contact Name			
Civic	Phone #			
Address (Civic Number and Street/Road/Hwy)	Fax #			
Mailing Address (PO Box or RR)	Email Address			
City/Town	Province	Driver's Licence	Master Number	For the Driver of this vehicle
Postal Code				

**2. Provide details of the Motor Vehicle**

Make	Model	Year
Serial Number	Date of Purchase	

**3. Statement of Motor Vehicle use**

This motor vehicle will be used primarily :

- For the personal use of a person who is without the use of both lower limbs. This person has a driver's licence.
- To transport a person who is without the use of both lower limbs. This person does not have a driver's licence.

- Is this motor vehicle equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle? Yes No **If yes, attach a picture of device.**

**4. Attach medical certificate as confirmation of the loss of use of both lower limbs** (See attached blank form)

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

	<u>Cost</u>	<u>Rebate</u>	<u>Rebate</u>	<u>Maximum</u>
	<u>Before Tax</u>	<u>%</u>	<u>Amount</u>	<u>Rebate</u>
Motor Vehicle		10%		\$3,750.00

**6. 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)*:

Signature: \_\_\_\_\_  
(Signature of Applicant)

Date:

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

<b>Office Use Only</b>		
Claimed \$ _____	Adjustments \$ _____	Approved \$ _____
Authorized by _____	Date _____	

**Medical Certificate**

Please print clearly

**Certification**

I certify that the patient \_\_\_\_\_  
(Last) (First) (Initial)

is subject to a mobility related disability deprives the patient of the use of both lower limbs.

**Registered Medical Practitioner**

Name

\_\_\_\_\_  
(Last) (First) (Initial)

\_\_\_\_\_  
(Signature) Phone Number

Date (Month) (Day) , 20