

NSST Rebate Application

Motor Vehicles and Designated Tangible Personal Property Purchased By Charitable Organizations

Eligibility Information

Nova Scotia Sales Tax (NSST) paid on the private purchase of a motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) by a duly incorporated religious or charitable organization.

The charitable organization must be recognized as a charitable organization under the *Income Tax Act*; it must provide its services to the public at no charge or for a fee that, in the opinion of the Minister, is a token fee; receives no funding from the Province or receives only funding that, in the opinion of the Minister, does not form a significant part of the organization's budget.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid. The **Purchaser** of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) is the **only party** entitled to a rebate of the NSST Paid.

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 or designated tangible personal property (eg, trailer, boat or aircraft) for which the tax was paid.
3. Provide the cost of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) and the NSST paid. The rebate of NSST is limited to the 90% of the NSST paid by the applicant/purchaser.
4. Attach a copy of the following documents to support your application:
 - a. A copy of the receipt or invoice under which the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) was purchased showing the total purchase price, the name of the seller and buyer, vehicle identification number (VIN) and the make, model and year; **and**
 - b. A copy of the NS Registry of Motor Vehicles receipt showing the total Nova Scotia Sales Tax (NSST) paid; or in the case of designated tangible personal property (eg, boats and aircraft) evidence of Nova Scotia Sales Tax (NSST) paid to Minister of Finance in the form of a receipt issued by Service Nova Scotia.

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 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 rebate application to:

By Mail:

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

By Delivery:

Service Nova Scotia
Maritime Centre, 9th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: novascotia.ca/sns/access/business/tax-commission

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



Service Nova Scotia
Refund Section
PO Box 1529
Halifax, NS B3J 2Y4

Rebate Application

Please print clearly

Eligible Organization: Incorporated Religious or Charitable Organizations
Rebate Applicable to: Nova Scotia Sales Tax (NSST) paid on motor vehicles or designated tangible personal property (eg, trailers, boats and aircraft).

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 details of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft).

Make _____ Model _____ Year _____

Serial Number _____

General description _____

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

Cost (Before Tax) \$ _____	NSST Paid \$ _____
	Rebate Amount \$ _____ (90% X NSST Paid)

4. Sign the certification (See item 6 in instructions for delivery or mailing information)

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 *Revenue Act* or *Regulations* is guilty of an offence.

Office Use Only

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

Authorized By _____ Date _____