

# NSST Rebate Application Motor Vehicles or Designated Tangible Personal Property Purchased By HST Registrant

## 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 HST Registrant to the extent that it is used in the registrant's business activities.

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.

## 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 percentage of use in commercial activities of 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, 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**  
**Refund Section**  
**PO Box 1529**  
**Halifax, NS B3J 2Y4**

**NSST - HST Registrant**

**Rebate Application**

Please print clearly

**Eligible Person:** An individual or business with a HST number.  
**Rebate Applicable to:** Nova Scotia Sales Tax (NSST) paid on motor vehicles or designated tangible personal property (eg, trailers, boats and aircraft). The motor vehicle or designated tangible personal property (eg, trailers, boats and aircraft) must be used in the HST Registrant's commercial activities.

**1. Give us your details (Please print).**

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 #	_____

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

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Serial Number \_\_\_\_\_

General Description of Commercial Activity \_\_\_\_\_

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

Cost (Before Tax)	\$ _____	NSST Paid	\$ _____
		% Used in Commercial Activity	_____ %
		Rebate Amount (Commercial % 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 \_\_\_\_\_