

# NSST Rebate Application

## Motor Vehicle Purchased By/For Person Who is Without the Use of Both Lower Limbs

### Eligibility Information

Nova Scotia Sales Tax (NSST) paid on the purchase of a motor vehicle for the use of an eligible person or for the transport of an eligible person. An eligible person is an individual who is without the use of both lower limbs.

The rebate is provided to assist with the cost of modifying the motor vehicle for the use of an eligible person.

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

- (a) the applicant/purchaser is without the use of both lower limbs; **and**
- (b) the applicant/purchaser must have a valid driver's licence; **and**
- (c) the 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) the 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) the motor vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain; **and**
- (c) the 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 the NSST has been paid. The purchaser of the motor vehicle 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 for which the tax was paid.
3. Provide the cost of the motor vehicle and the NSST paid by the applicant/purchaser. The rebate of NSST is limited to a maximum of \$3,750 for purchases made on or after July 1, 2010, and \$3,000 for purchases made before July 1, 2010.
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 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 NSST paid; **and**
  - c. 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/nsst](http://novascotia.ca/nsst)

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

**NSST - Motor 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 Applicable to:** Nova Scotia Sales Tax (NSST) 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 Address	(Civic Number and Street/Road/Hwy)	Phone #
Mailing Address	(PO Box or RR)	Fax #
City/Town	Province	Email Address
Postal Code		Driver's License Master Number (For the Driver of this Motor Vehicle)

**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 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)

Motor Vehicle	Cost <u>Before Tax</u>	NSST <u>Paid</u>	<b>Maximum Rebate</b>	<b>NSST Rate</b>
<b>Purchased on or after July 1, 2010</b>	\$	\$	<b>\$3,750.00</b>	<b>15%</b>
<b>Purchased before July 1, 2010</b>	\$	\$	<b>\$3,000.00</b>	<b>13%</b>

**6. 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 \_\_\_\_\_

# Medical Certificate

Please print clearly

## Certification

I certify that the patient

(Last)

(First)

(Initial)

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

## Registered Medical Practitioner

Name

(Last)

(First)

(Initial)

\_\_\_\_\_  
(Signature)

Phone Number

Date (Month) (Day) , 20