



Service Nova Scotia
and Municipal Relations
Refund/Rebate Section
P. O. Box 1523, Halifax, Nova Scotia
B3B 2Y3

APPLICATION FOR REBATE OF THE PROVINCIAL COMPONENT OF THE (HST) FOR REPAIR, IMPROVEMENT or RESTORATION OF THE EXTERIOR OF A HERITAGE PROPERTY

PART A - Please complete the following:

Name of Claimant _____	
Mailing Address _____	Postal Code _____
Telephone No. _____ GST/HST/BN No. Yes ___ No ___ If yes, please provide GST/HST/BN No. _____	

PART B

Address of the Heritage Property _____	Postal Code _____

PART C - Calculation of Tax Rebate for Non-Commercial Heritage Properties or Heritage Properties Owned and Occupied by Non-Profit Community, Charitable, Fraternal, Educational, Recreational, Religious, Cultural or Sporting organizations or institutions.

Col. 1	Col. 2	Col. 3	Col. 4
Total Amount of the 8% Component Paid	Less: Sum the 8% Component of the HST Input Tax Credits and rebates claimed or entitled to be Claimed under Part IX of the <i>Excise Tax Act</i> (Canada)	Col. 1 Minus Col. 2 =Rebate	Amount of Rebate (Enter amount from Col. 3)
\$	\$	\$	\$
\$	\$	\$	\$
\$	\$	\$	\$
Total Amount of Claim			\$

PART D

DECLARATION:

I hereby certify that the materials listed in this application were purchased and used solely in the approved exterior repair, improvement or restoration of a heritage property as defined in the *Heritage Property Act* and that the information provided is correct. Note: A person who makes a false statement that is in contravention of the *Sales Tax Act* or the regulations is guilty of an offense against this *Act* or regulations.

Name (Please print) _____ Title: _____ Telephone Number: _____
Signature _____ Date: _____

For Office Use Only

Amount Claimed _____

Less Adjustments _____

Amount Approved _____

Authorized By _____

Date _____

Original of this fully completed form should be returned to:

**Service Nova Scotia and Municipal Relations
Registry and Information Management Services Division**

P. O. Box 1523

B3B 2Y3

or, delivery to:

Service Nova Scotia and Municipal Relations

1505 Barrington Street,

Halifax, Nova Scotia

INSTRUCTIONS & INFORMATION

- 1. Complete all information required by this form. An incomplete application may result in it being returned thereby causing delay in processing the rebate claim.**
- 2. The rebate applies to the provincial component (8%) of the harmonized sales tax (HST) on building materials purchased and used for the repair, improvement or restoration of the exterior of a heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations or institutions.**
- 3. Every application for rebate shall be made to the Heritage Unit, Department of Tourism and Culture.**
- 4. The following information should be submitted with each application for rebate:**
 - (a) evidence satisfactory to the Minister that the exterior repair, improvement or restoration was approved by the Heritage Unit or heritage advisory committee of a municipality;**
 - (b) a copy of the building permit issued in respect of the work;**
 - ©) evidence satisfactory to the Minister of the tax paid in respect to the purchases, together with a declaration of the applicant stating that the materials listed were used solely in the approved exterior repair, improvement or restoration and for no other purposes;**
 - (d) a statement of a building inspector certifying the completion of the work in accordance with the approval and the correctness of the requested rebate; and**
 - (e) a certificate from the Heritage Unit or the heritage advisory committee of a municipality certifying the correctness of the requested rebate.**
- 5. The Heritage Unit shall forward the documentation required to the Minister of Service Nova Scotia and Municipal Relations.**
- 6. All documentation supporting this rebate must be retained by the applicant for audit purposes.**
- 7. Rebate forms are available by contacting 902-424-2850, at Access Nova Scotia Centres and on our web site at:
www.gov.ns.ca/snsmr/forms/**
- 8. No rebate will be made if the applicant/purchaser does not provide satisfactory evidence to prove that the tax has been paid.**

Example - Rebate Calculation for a Charitable Organization

Total Purchase Price of Building Materials	\$10,000.00
HST Paid on Building Material (\$10,000.00 x 14%)	1,400.00
8% Provincial Component of HST (8/14 of \$1,400.00)	800.00
LESS: 50% Rebate Available from Canada Revenue Agency (CRA) -\$800.00 x 50%	-400.00
TOTAL REBATE	\$400.00

PLEASE NOTE:

- 1. Building materials included in any rebate must not include metal or plastic cladding materials.**
- 2. For purposes of the rebate, the exterior of a heritage property includes a foundation, framing or structural members.**
- 3. "Heritage Property" means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.**

Should you require further information or clarification, please contact.

**Department of Service Nova Scotia and Municipal Relations
Program Management and Corporate Services Division
P.O. Box 755
Halifax, NS B3J 2V4
or Telephone:
1-800- 565-2336 (toll free in Nova Scotia)**

Address :
Department of Tourism, Culture and Heritage
Heritage Division
1747 Summer Street
Halifax, Nova Scotia
B3H 3A6

Telephone: (902) 424-7344 or; 1-800-632-1114
Fax: (902) 424-0560