



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

**APPLICATION FOR REBATE OF NOVA SCOTIA SALES TAX FOR PERSONS WITH  
PHYSIOLOGICAL IMPAIRMENT - MOTOR VEHICLES**

**PART A - Please complete the following:**

Name of Claimant _____	
Mailing Address _____	Postal Code _____
Telephone No. _____	Driver's Licence Master Number _____

**PART B - Calculation of Tax Rebate**

Total Amount of NSST Paid	\$ _____
Amount of Claim (Not to Exceed \$3,000.00)	\$ _____

Total Tax Claimed \$ \_\_\_\_\_

**PART C**

Description of Motor Vehicle
Make _____ Year _____ Model _____
Vehicle Serial Number _____
Is the vehicle equipped with a device to enable wheelchairs to enter and leave the vehicle ? Yes _____ No _____

**PART D - I certify that the above information is correct and that the vehicle in respect to which application for rebate is made is and will be used primarily for the transportation of a person with physiological impairment.**

Date	Name	Telephone Number	Signature _____
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(please print)

**Note:**

A person who makes a false statement that is in contravention of the *Revenue Act* or the regulations is guilty of an offense against this *Act* or regulations.

**For Office Use Only**

Amount Claimed \_\_\_\_\_  
Less Adjustments \_\_\_\_\_  
Amount Approved \_\_\_\_\_  
Authorized By \_\_\_\_\_  
Date \_\_\_\_\_

# CERTIFICATE

I, \_\_\_\_\_ certify that the patient, \_\_\_\_\_ is subject  
(registered medical practitioner) (patient's name)

to a physical impairment that deprives the patient of the use of both lower limbs.

Registered Medical Practitioner's Name (please print) \_\_\_\_\_

Registered Medical Practitioner's Signature \_\_\_\_\_

Registered Medical Practitioner's Telephone Number: \_\_\_\_\_

Patient's Name (please print) \_\_\_\_\_

Date: \_\_\_\_\_

**Original of this fully completed form should be returned to:**

**Service Nova Scotia and Municipal Relations  
Program Management and Corporate Services  
P. O. Box 755  
B3J 2V4**

**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. Information:**

**The Minister may, upon application authorize a rebate of the Nova Scotia Sales Tax in an amount not to exceed \$3,000.00 on the purchase of a passenger vehicle, van or truck having a load capacity not exceeding 3/4 ton.**

**(A) Requirements for the applicant/purchaser who is also the driver of the vehicle are as follows:**

- **the applicant/purchaser is subject to a physiological impairment that deprives the applicant of the use of both lower limbs,**
- **the applicant/purchaser must have a valid driver's licence, and**
- **the vehicle is used primarily for personal transportation and is the only vehicle currently registered in the applicant's/purchaser's name with Service Nova Scotia and Municipal relations, Registry of Motor Vehicles for which a rebate has been granted.**

**(B) Requirements for the applicant/purchaser who uses the vehicle primarily for the purpose of transporting a person who is subject to a physiological impairment that deprives the person of the use of both lower limbs are as follows:**

- **the vehicle is equipped with a device used primarily to enable wheelchairs to enter and leave the vehicle,**
- **the vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain, and**
- **the vehicle is the only vehicle currently registered in the applicant's/purchaser's name with Service Nova Scotia and Municipal Relations, Registry of Motor Vehicles for which a rebate has been granted.**

**The following information should be submitted with each application for rebate:**

**(a) A copy of the receipt issued by Service Nova Scotia, Registry of Motor Vehicles showing the total purchase price and the amount of tax paid on the purchase of the vehicle.**

**(b) If the applicant/purchaser is subject to a physical impairment that deprives the applicant/purchaser of the use of both lower limbs, a statement certifying that the vehicle in respect of which the application for a rebate is being made is and will be used primarily for personal transportation, or;**

**©) If the applicant/purchaser has purchased the vehicle to provide transportation for a person who is subject to a physical impairment depriving the person of the use of both lower limbs, a statement certifying that the vehicle is and will be used primarily for the transportation of that person.**

(d) A certificate from a registered medical practitioner that the applicant/purchaser or the person being transported, is subject to physical impairment that deprives the person of the use of *both* lower limbs. Please complete the certificate attached as page two of the application.

3. All documentation supporting this rebate must be retained by the applicant for audit purposes.

4. Rebate forms are available by contacting 902-424-2850, at Access Nova Scotia Centres and on our web site at <http://www.gov.ns.ca/snsmr/taxcomm/pdf/rebatephyimpveh.pdf>.

5. No rebate will be made unless the application is made within 24 months of payment of tax in respect to which rebate is claimed.

6. No rebate will be made if the applicant/purchaser does not provide satisfactory evidence to prove that the tax has been paid.

7. The rebate amount is not to exceed \$3,000.00.

<b>Example 1:</b>	<b>Purchase Price of Vehicle</b>	<b>\$ 10,000.00</b>
	<b>NSST Paid - (\$10,000.00 x 14%)</b>	<b>1,400.00</b>
	<b>Amount of Rebate</b>	<b>\$ 1,400.00</b>

<b>Example 2:</b>	<b>Purchase Price of Vehicle</b>	<b>\$40,000.00</b>
	<b>NSST Paid - (\$40,000.00 x 14%)</b>	<b>5,600.00</b>
	<b>Amount of Rebate</b>	<b>\$3,000.00</b>

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