



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

APPLICATION FOR REBATE OF 8% PROVINCIAL COMPONENT OF HARMONIZED 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 HST Paid	\$ _____
Amount of Claim - 8/15 or 8/14 of HST (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 Sales Tax Act or the regulations is guilty of an offence 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 an amount equal to the lesser of \$3,000. And the amount of the 8% component of the HST paid 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 agreement (Bill of Sale or Sales Invoice) under which the vehicle was purchased by the applicant/purchaser 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;

(c) 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 attached certificate included as page two of the application.

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

June 30/06

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/815rebatemotveh.pdf>.

5. No rebate will be made unless the application is made within 24 months after the payment of tax in respect of which the 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 limited to either 8/15 or 8/14 of the Harmonized Sales Tax (HST) and not to exceed \$3,000.00.

8. The application of 8/15 or 8/14 of the HST is dependent on the tax paid at time of purchase.

Example 1:	Purchase Price of Vehicle	\$ 10,000.00
	HST Paid - (\$10,000.00 x 14%)	1,400.00
	Amount of Rebate (8/14 of \$1,400.00)	\$ 800.00

Example 2:	Purchase Price of Vehicle	\$40,000.00
	HST Paid - (\$40,000.00 x 14%)	5,600.00
	(8/14 of \$5,600.00)	3,200.00
	Amount of Rebate	\$3,000.00

Should you require further information or clarification, please contact.

**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)**

