



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

**APPLICATION FOR REBATE OF 8% COMPONENT OF HARMONIZED SALES TAX FOR A VOLUNTEER FIRE DEPARTMENT - MOTOR VEHICLES AND HEAVY EQUIPMENT USED FOR FIRE FIGHTING**

**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 - Calculation of Tax Rebate**

Col. 1	Col. 2 Either 8/15 of HST Paid or 8/14 of HST Paid (Col. 1 x 8/15 or 8/14)	Col. 3	Col. 4
Total Amount of HST Paid		50 % x Col. 2 =Rebate	Amount of Rebate (Enter amount from Col. 3)
\$	\$	\$	\$
\$	\$	\$	\$
\$	\$	\$	\$
\$	\$	\$	\$
Total Amount of Claim - (Not to Exceed \$7,400.00)			\$

**PART C**

<p>Description of Motor Vehicle or Equipment</p> <p>Make _____ Year _____ Model _____</p> <p>Vehicle/Equipment Serial Number _____</p>
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**PART D - I hereby certify that the above information is correct to the best of my knowledge and belief. Please print.**

Date	Name	Telephone Number	Title
			Signature

**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 \_\_\_\_\_

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. Information:

The Minister may authorize a rebate of the tax paid on the purchase of a motor vehicle or heavy equipment for purposes of fire fighting of an amount equal to the lesser of \$7,400.00 and 50% of the tax paid under subsection 165 (2) of the *Excise Tax Act* (Canada). For purposes of this rebate, the maximum purchase for motor vehicles and heavy equipment used for fire fighting purposes is \$185,000.00 per vehicle.

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

1. 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.

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

3. No rebate shall be made unless the application for rebate is made within 24 months after the payment of tax in respect of which the rebate is claimed.

4. 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/](http://www.gov.ns.ca/snsmr/forms/)

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

6. The rebate amount is limited to 8/15 or 8/14 of the Harmonized Sales Tax (HST) and not to exceed \$7,400.00.

Example :	Purchase Price of Vehicle /Equipment	\$ 100,000.00
	HST Paid - (\$100,000.00 x 14%)	14,000.00
	8/14 of \$15,000.00	8,000.00
	Amount of Rebate(50% of \$8,000.00)	\$4,000.00

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

8. No rebate shall be made unless the application for the rebate is made within 24 months after the payment of tax in respect of which the rebate is claimed.

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)

