



### GST/HST SPECIALLY EQUIPPED MOTOR VEHICLE REBATE APPLICATION

Use this form to claim a specially equipped motor vehicle rebate if you paid GST/HST on the purchase of a **qualifying motor vehicle**, or you paid GST/HST on a **modification service** performed on your motor vehicle. See pages 2 and 3 for information about this rebate and instructions on how to complete this form. Please type or print.

**Section A – Identification of vehicle owner**

Are you registered for GST/HST? <input type="checkbox"/> Yes <input type="checkbox"/> No		Business Number (if applicable)		Language <input type="checkbox"/> English <input type="checkbox"/> French	
Vehicle owner's last name or legal name of organization (include trading name if applicable)					
Vehicle owner's first name and initials (individuals only)					
Mailing address (number, street, and apartment no. or P.O. Box no. or R.R. no.)				City	
Province		Postal code		Telephone ( )	
Business address (if different from mailing address) (number, street, and apartment no. or P.O. Box no. or R.R. no.)				City	
Province		Postal code		Telephone ( )	
<b>Date of transaction</b>					
For a purchase in Canada, indicate the invoice date. For a vehicle imported into Canada, indicate the importation date. For a vehicle brought into Nova Scotia (N.S.), New Brunswick (N.B.), or Newfoundland and Labrador (N.L.), indicate the date the vehicle was brought into N.S., N.B., or N.L.					

**Section B – Type of rebate application – Check the appropriate box to indicate how you are claiming this rebate. (ONE BOX ONLY)**

17 **Application filed through GST/HST registered supplier** – Purchase of a qualifying motor vehicle. The supplier has paid or credited the rebate directly to the owner of the vehicle. This completed rebate application must be attached to the supplier's GST/HST return for the period in which the rebate was paid or credited to the vehicle owner.

Supplier's legal name: \_\_\_\_\_ Business Number \_\_\_\_\_

Indicate the period in which an adjustment was taken on line 107 of the supplier's GST/HST return.

From	Y	M	D	To	Y	M	D
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18 **Application filed by the vehicle owner** – Purchase of a qualifying motor vehicle or modification service. Mail the completed rebate application to: **Summerside Tax Centre, Summerside PE C1N 6A2**

**Section C – Rebate calculation for the purchase of a qualifying motor vehicle or a modification service on your motor vehicle**

**Part I – Vehicle identification and certified amount**

Vehicle identification number (VIN)		Date of invoice		Y	M	D
Enter the part of the purchase price that the supplier certifies as reasonably attributable to the vehicle's special features or modifications ( <b>certified amount</b> ). Do not include GST/HST or provincial tax in this amount.					<b>Certified amount</b>	
					\$	
Supplier name		Signature of supplier or authorized person		Date		

**Part II – Rebate calculation – Attach all supporting documentation.**

Tax paid on the purchase or importation (tax is calculated on the <b>certified amount</b> ). For more information, see the back of the form).	\$	
Provincial part of HST	\$	
<b>Rebate claimed</b>	\$	

**Section D – Certification of vehicle owner**

**I certify that:**

- The information in this application, including any accompanying document(s), is, to the best of my knowledge, correct and complete.
- The amount claimed has not been previously rebated or refunded.
- I understand that this claim for rebate is subject to verification.

Signature of vehicle owner or authorized person	Name (print)	Date
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Privacy Act / Personal Information Bank / RCC/P-PU-090

Do not use this area  
 Input Code



## Section E – Third party authorization

Third party's name

Mailing address (number, street, and apartment no. or P.O. Box no. or R.R. no.)

City

Province / State

Country

Postal / Zip code

Telephone  
(       )

I certify that the rebate cheque, made payable to the vehicle owner, is to be sent to the third party named in this section, and that I have provided written authorization to the third party.

Signature of vehicle owner

Name (print)

Date

## Information about this rebate

### General information

Use this application form to claim a specially equipped motor vehicle rebate for GST/HST that you have paid, or that became payable:

- on the purchase of a qualifying motor vehicle; or
- on a modification service performed on your motor vehicle.

You must apply for the rebate within four years after the day the tax was paid or became payable.

If you are the first lessee of a qualifying motor vehicle under a written agreement, your lease payments should not include GST/HST on the part that is reasonably attributable to the special features or adaptations. However, if you exercise your purchase option under the lease agreement, you may be able to claim a rebate, based on the certified amount, at that time.

If you have paid GST/HST on the part of the lease payment that is attributable to special features or adaptations, you may be able to recover the tax paid in error. Call our Business Enquiries line at **1-800-959-5525** for more information.

### Definitions

**Qualifying motor vehicle** means a motor vehicle that is equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle without having to collapse the wheelchair, or with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability and that, for as long as it has been so equipped, has never been used as capital property or held otherwise than for supply in the ordinary course of business.

Qualifying motor vehicles do not include most ambulances, but do include vehicles such as para transit buses and vans that are specially equipped as described above.

The **certified amount** is the part of the purchase price, excluding any GST/HST and provincial tax, that the supplier has certified as being reasonably attributable to special features that have been incorporated into, or adaptations that have been made to, the vehicle for the purpose of its use by or in transporting an individual using a wheelchair, or to equip the vehicle with an auxiliary driving control that facilitates the operation of the vehicle by an individual with a disability.

**Modification service** means a service (including parts) performed on a motor vehicle to specially equip or adapt the vehicle for its use by or in transporting an individual using a wheelchair, or to specially equip the vehicle with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability.

A rebate for a modification service is not allowable if the vehicle was used by anyone after the modification service was performed, and before the vehicle was imported into Canada, or before the vehicle was brought into Nova Scotia (N.S.), New Brunswick (N.B.), or Newfoundland and Labrador (N.L.), except to the extent reasonably necessary to deliver it, to import it, or to bring it into N.S., N.B., or N.L.

### How to complete this form

#### Section A

Give information about the vehicle owner in this section.

#### Section B

Check box 17 if the supplier has paid or credited the rebate to the owner of the vehicle. In this case, we will need the supplier's name and Business Number, and the period in which an adjustment was taken on the supplier's GST/HST return. The supplier has to send the completed rebate application to us, signed by the vehicle owner in Section D, along with the GST/HST return for the period indicated.

**Note:** If a supplier pays or credits an amount equal to the amount of the rebate claimed on this application, and the supplier knows or ought to know that the vehicle owner is not entitled to the rebate or that the amount paid or credited is more than the rebate that the vehicle owner is entitled to, they are jointly and severally liable to pay the amount that was paid or credited for the rebate or the excess amount.

Check box 18 if the vehicle owner is filing the rebate application directly with us. In this case, mail the completed rebate application to:

Summerside Tax Centre  
Summerside PE C1N 6A2

## Information about this rebate

### Section C

#### Part I – Vehicle identification

Indicate the vehicle identification number (VIN) as well as the date shown on the purchase invoice. Use a separate rebate application for each vehicle. If there is more than one type of rebate application for a particular vehicle, use a separate application.

The supplier has to indicate the certified amount, excluding any GST/HST and provincial tax, that can reasonably be attributed to the special features described in the definition of qualifying motor vehicle. We need the supplier's original signature in this section to process the rebate application.

In the case of a purchase outside Canada, the supplier should enter the certified amount in the same currency as the purchase invoice.

#### Part II – Rebate calculation

##### Tax paid on the certified amount of the purchase of a qualifying motor vehicle or modification service

Use the actual amount of GST/HST paid or payable on the certified amount on the purchase of a qualifying motor vehicle or a modification service made to a vehicle inside Canada. Write the amount on line **"Tax paid on the purchase or importation"** in Section C, Part II.

##### Purchase of a qualifying motor vehicle outside Canada

The vehicle owner has to calculate the rebate based on the portion of the total GST or HST charged at the time of importation that is attributable to the certified amount from Part I. This is done by dividing the certified amount by the purchase price and multiplying the result by the total GST/HST paid at the time of importation into Canada. Write the result of the calculation on line **"Tax paid on the purchase or importation"** in Section C, Part II.

If you paid duties when you imported the vehicle into Canada, the total GST/HST paid includes any GST/HST paid on those duties.

A rebate is not allowable if the vehicle was used by anyone after it was purchased by the owner and before it was imported into Canada except to the extent that is necessary to deliver the vehicle to the supplier or to import it into Canada.

##### Modification service made to a vehicle outside Canada

Indicate the amount of GST/HST that you paid at the time of importation into Canada on your vehicle. The GST/HST claimed on this rebate application has to be attributable to services that are included in the definition of modification service. If you had any other modifications made to your vehicle at the same time that do not fall under the definition of modification service (such as window tinting), you have to deduct any GST/HST that is attributable to those services before you enter the amount on this rebate application. Write the amount on line **"Tax paid on the purchase or importation"** in Section C, Part II.

##### Purchase of a qualifying motor vehicle outside N.S., N.B., or N.L. that is subsequently brought into N.S., N.B., or N.L.

The vehicle owner has to calculate the rebate based on the portion of the provincial part of HST paid that is attributable to the certified amount.

If your calculation includes an amount that the supplier certified on a previous rebate application, we will accept a copy of that application as certification of the amount. To calculate your rebate, multiply the certified amount by 8%. Write the result of the calculation on line **"Provincial part of HST"** in Section C, Part II.

A rebate is not allowable if the vehicle was used by anyone after it was purchased by the owner and before it was brought into N.S., N.B., or N.L., except to the extent that is necessary to deliver the vehicle to the supplier or to bring it into N.S., N.B., or N.L.

##### Modification service made to a vehicle outside N.S., N.B., or N.L. that is subsequently brought into N.S., N.B., or N.L.

Use this part if you had to register a vehicle in N.S., N.B., or N.L. after it had a modification service performed on it, and you had to pay the provincial part of HST at that time. To calculate your rebate, multiply the cost of the modification service included in the value you used for provincial vehicle registration by 8%. Write the result of the calculation on line **"Provincial part of HST"** in Section C, Part II.

### Section E

Complete this section if you have authorized a third party to act on your behalf and to receive a rebate cheque made payable to you.

### Documents you have to send

Send all your original receipts/invoices for all purchases recorded with this rebate application. For purchases outside Canada, we need all applicable customs documents. Also, proof of payment of the provincial part of HST is required if this rebate application is for tax paid upon registering your vehicle in N.S., N.B., or N.L.