

NSST Rebate Application

Motor Vehicle Purchased By/For Physiologically Challenged Person

Eligibility Information

Nova Scotia Sales Tax (NSST) paid on the purchase of a motor vehicle for the use of an eligible person or for the transport of an eligible person. An eligible person is an individual who has lost the complete use of both lower limbs.

The rebate is provided to assist with the cost of modifying the motor vehicle for the use of an eligible person..

Requirements for the applicant/purchaser who is also the driver of the motor vehicle;

- (a) the applicant/purchaser must have lost the complete use of both lower limbs; **and**
- (b) the applicant/purchaser must have a valid driver's license; **and**
- (c) the motor vehicle is used primarily for personal transportation and is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

Requirements for the applicant/purchaser who uses the motor vehicle primarily for the purpose of transporting a person who has lost the complete use of both lower limbs;

- (a) the motor vehicle is equipped with a device that is attached to the motor vehicle and is used primarily to enable a wheelchair to enter and leave the motor vehicle; **and**
- (b) the motor vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain; **and**
- (c) the motor vehicle is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid. The **Purchaser** of the motor vehicle is the only party entitled to a rebate of the NSST Paid.

An application for rebate must be made within 24 months from the date that the tax was paid.

Documents required to be kept

All documentation supporting this rebate must be retained for audit purposes.

Instructions for completing the application

1. Give your details.
2. Provide details of the motor vehicle for which the tax was paid.
3. Provide the cost of the motor vehicle and the NSST paid by the applicant/purchaser. The rebate of NSST is limited to a maximum of \$3,750 for purchases made on or after July 1, 2010, and \$3,000 for purchases made before July 1, 2010.
4. Attach a copy of the following documents to support your application:
 - a. A copy of the receipt or invoice under which the motor vehicle was purchased showing the total purchase price, the name of the seller and buyer, vehicle identification number (VIN) and the make, model and year; **and**
 - b. A copy of the NS Registry of Motor Vehicles receipt showing the NSST paid; **and**
 - c. A certificate signed by a medical practitioner attesting that the applicant/purchaser or the person being transported has lost the complete use of both lower limbs.
- Note:** Failure to supply the required documents may result in delays in processing or a denial of your application.
5. Before submitting the rebate application, review the application form to ensure that Sections 1, 2, 3, 4 & 5 are complete and that the certification in Section 6 is signed. Allow two to four weeks for processing. If your application is not complete, it will take longer.
6. Return the original copy of the rebate application to:

By Mail:

Service Nova Scotia
Refund Unit
PO Box 1529
Halifax, NS B3J 2Y4

By Delivery:

Service Nova Scotia
Maritime Centre, 9th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: gov.ns.ca/snsmr/access/business/tax-commission/

Call: 902-424-6300 or 1-800-565-2336 toll free in Nova Scotia



Service Nova Scotia
 Refund Section
 PO Box 1529
 Halifax, NS B3J 2Y4

**NSST - Motor Vehicle
 Physiologically Challenged
 Rebate Application**

Please print clearly

Eligible Person: A person who has lost the complete use of both lower limbs.
Rebate Applicable to: Nova Scotia Sales Tax (NSST) paid to a maximum of \$3,750.00 on a motor vehicle for the use of an eligible person **or** for the transport of an eligible person. The motor vehicle used for transport must be equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle.

1. Give us your details

Name _____ Contact Name _____
 Civic Address _____ Phone # _____
 (Civic Number and Street/Road/Hwy)
 Mailing Address _____ Fax # _____
 (PO Box or RR)
 City/Town _____ Province _____ Email Address _____
 Postal Code _____ Driver's License Master Number _____
 (For the Driver of this Motor Vehicle)

2. Provide details of the Motor Vehicle

Make _____ Model _____ Year _____
 Serial Number _____ Date of Purchase _____

3. Statement of Motor Vehicle use

This motor vehicle will be used primarily:
 For the personal use of a person who has lost the complete use of both lower limbs. This person has a driver's license.
 To transport a person who has lost the complete use of both lower limbs. This person does not have driver's license.
 Is this motor vehicle equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle? Yes No **If yes, attach a picture of device.**

4. Attach medical certificate as confirmation of the loss of use of both lower limbs (See attached blank form)

Motor Vehicle	Cost Before Tax	NSST Paid	Maximum Rebate	NSST Rate
Purchased on or after July 1, 2010	\$ _____	\$ _____	\$3,750.00	15%
Purchased before July 1, 2010	\$ _____	\$ _____	\$3,000.00	13%

6. Sign the Certification. (See item 6 in instructions for delivery or mailing information)

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect.

Name (please print): _____ Title: _____

Signature: _____ Date: _____
 (Signature of Applicant or Authorized Officer)

A person who makes a false statement in contravention of the Revenue Act or Regulations is guilty of an offence.

Office Use Only

Claimed \$ _____ Adjustments \$ _____ Approved \$ _____
 Authorized By _____ Date _____

Medical Certificate

Please print clearly

Certification

I certify that the patient _____
(Last) (First) (Initial)

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

Registered Medical Practitioner

Name

(Last) (First) (Initial)

(Signature)

Phone Number _____

Date _____, 20 _____
(Month) (Day)