

NSST Rebate Application

Motor Vehicle or Designated Tangible Personal Property Removed From Nova Scotia Within 30 Days of Purchase

Eligibility Information

Nova Scotia Sales Tax (NSST) paid on the private purchase of a motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) permanently removed from Nova Scotia within 30 days of purchase.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid. The **Purchaser** of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) 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 or designated tangible personal property (eg, trailer, boat or aircraft) for which the tax was paid.
3. Provide the cost of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) and the Nova Scotia Sales Tax paid.
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 or designated tangible personal property (eg, trailer, boat or aircraft) 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; or in the case of designated tangible personal property (eg, boats and aircraft) evidence of NSST paid to Minister of Finance in the form of a receipt issued by Service Nova Scotia; **and**
 - c. A copy of the Vehicle Registration Certificate from the jurisdiction where the motor vehicle is registered immediately after it has been removed from Nova Scotia; **and**
 - d. A copy of the tax paid receipt (where applicable) from the jurisdiction where the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) was registered immediately after being removed from Nova Scotia

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 are complete and that the certification in Section 4 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 - Removed From Nova Scotia

Rebate Application

Please print clearly

Eligible Person: A person who has permanently removed a motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) from Nova Scotia within 30 days of purchase.

Rebate Applicable to: Nova Scotia Sales Tax (NSST) paid on motor vehicles or designated tangible personal property (eg, trailers, boats and aircraft).

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 _____ Canada Revenue Agency Business # _____
 (If HST Registrant)

2. Provide details of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft)

Make _____ Model _____ Year _____

Serial Number _____

General Description _____

Motor vehicle registered in _____ after removal from Nova Scotia.
 (Province)

Provide the date _____, 20____ that the motor vehicle or designated tangible personal
 (Month) (Day)
 property (eg, trailer, boat or aircraft) was removed from Nova Scotia.

3. Enter your rebate information and attach supporting documentation. (See item 4 in instructions for required items)

Cost (Before Tax) \$ _____ NSST Paid \$ _____

4. 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 _____	