

**Rebate Application  
Motor Vehicle or Heavy Equipment  
Purchased By Volunteer Fire Department  
Rebate Based on Provincial Portion of HST**

**Eligibility Information**

Rebate is equal to the lesser of \$9,250.00 or the provincial portion of the Harmonized Sales Tax (HST) paid, after the HST Public Service Bodies Rebate has been applied, on motor vehicles or heavy equipment purchased directly by the Volunteer Fire Department and used for fire-fighting.

The Volunteer Fire Department must be registered as a non-profit/charitable organization.

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

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 heavy equipment.
3. Provide the cost of the motor vehicle or heavy equipment. The rebate is limited to a maximum of \$9,250.00.
4. Attach a copy of the following document to support your application:
  - a. A copy of the bill of sale or sales invoice under which the motor vehicle or heavy equipment was purchased showing the purchase price, HST paid, name of the seller and buyer, HST# of the seller and make, model and year.

**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, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

**For more information**

Website: [gov.ns.ca/snsmr/access/business/tax-commission/](http://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

**HST – Volunteer Fire Department**

**Rebate Application**  
 Please print clearly

**Eligible Person:** A Volunteer Fire Department registered as a non-profit/charitable organization.

**Rebate:** Equal to the remaining provincial portion of the Harmonized Sales Tax (HST) paid to a maximum of \$9,250.00, after the HST Public Service Bodies Rebate has been applied, on motor vehicles or heavy equipment purchased directly by the Volunteer Fire Department and used for fire-fighting.

**1. Give us your details**

|             |                                    |                   |       |
|-------------|------------------------------------|-------------------|-------|
| Name        | _____                              | Contact Name      | _____ |
| Civic       | _____                              | Phone #           | _____ |
| Address     | (Civic Number and Street/Road/Hwy) | Fax #             | _____ |
| Mailing     | _____                              | Email Address     | _____ |
| Address     | (PO Box or RR)                     | Canada Revenue    | _____ |
| City/Town   | _____                              | Province          | _____ |
| Postal Code | _____                              | Agency Business # | _____ |

**2. Provide details of the Motor Vehicle or Heavy Equipment**

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
 Serial Number \_\_\_\_\_ Date of Purchase \_\_\_\_\_

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

|   | <u>Cost</u>       | <u>Rebate</u> | <u>Maximum</u>    |
|---|-------------------|---------------|-------------------|
|   | <u>Before Tax</u> | <u>%</u>      | <u>Amount</u>     |
| Motor Vehicle                                   | _____             | 10%           | _____             |
| Rebate % after HST Public Service Bodies Rebate |                   |               | 50%               |
| Rebate Amount                                   |                   |               | <b>\$9,250.00</b> |

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

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