



Service Nova Scotia and  
Municipal Relations  
Program Management and  
Corporate Services  
Provincial Tax Commission

Maritime Centre  
8<sup>th</sup> Floor, South  
1505 Barrington Street  
PO Box 1003  
Halifax, Nova Scotia  
B3J 2X1

Bus: 902-424-6300  
Fax: 902-424-7434  
Toll Free 1-800-565-2336

Email:  
Taxcommission@gov.ns.ca

## Tax Information

## **Bulletin 5054**

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**Bulletin: 5054 R1**  
**Date: January 1, 2008**  
**Subject: Change in Tax Rate Private Purchases of Motor Vehicles and Other Designated Tangible Personal Property**

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Effective January 1, 2008, the provincial sales tax on the purchase price of motor vehicles and other designated tangible personal property has decreased from 14% to **13%** where the purchase is made from persons who are not HST/GST registrants. Private purchases of motor vehicles and other designated tangible personal property purchased on or after **January 1, 2008** will be taxable at the rate of **13%**.

Designated tangible personal property includes boats, vessels, aircraft and every device designed to transport, pull or haul any person or property.

Please note, private purchases of motor vehicles and other designated tangible personal property purchased **prior to** January 1, 2008 will be taxable at 14%.

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