



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

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Heritage Property Rebate

Rebate is equal to the 8% Provincial Portion of the Harmonized Sales Tax (HST) paid on the purchase of building materials to be used for the repair, improvement or restoration of the exterior of a heritage property. The exterior of a heritage property includes a foundation and framing or structural members.

Eligible building materials do not include metal or plastic cladding materials.

A heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, cultural or sporting organizations or institutions may qualify for the rebate.

“Heritage Property” means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.

Only projects approved by heritage division or heritage advisory committee of a municipality prior to the start of the work may be eligible for the rebate.

The **Purchaser** of the building materials is the **only party** entitled to a rebate.

A copy of the following documents is required to support your application:

- a. A copy of the Bills of Sale or Sales Invoices for the building materials purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and a description of the materials purchased;
and
- b. a copy of the building permit issued in respect of the work;
and
- c. a statement of a building inspector certifying the completion of the work in accordance with the approval and certifying the correctness of the requested rebate;
and
- d. a statement from the heritage division or heritage advisory committee of a municipality certifying that the exterior repair, improvement or restoration was approved.

For more information contact:

Department of Tourism, Culture and Heritage, Heritage Division
174 Summer Street
Halifax, Nova Scotia B3H 3A6

Phone: (902) 424-5647
Fax: (902) 424-0560

Rebate forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia & Municipal Relations or on our website (See [Application Form](#)).