



Service Nova Scotia  
and Municipal Relations  
Refund Section  
PO Box 1523,  
Halifax, NS B3J 2Y3

# NSST - Charitable Organizations Rebate Application

Please print clearly

**Eligible Organization:** Incorporated Religious or Charitable Organizations

**Rebate Applicable to:** Nova Scotia Sales Tax (NSST) paid on motor vehicles, boats, vessels, aircraft, and every device in, upon or by which any person or property is designated to be transported or drawn.

### 1. Give us your details

Name \_\_\_\_\_ Contact Name \_\_\_\_\_  
 Civic Address \_\_\_\_\_ Phone # \_\_\_\_\_  
 (Civic Number and Street/Road/Hwy)  
 Mailing Address \_\_\_\_\_ Fax # \_\_\_\_\_  
 (PO Box or RR)  
 Email Address \_\_\_\_\_  
 City/Town \_\_\_\_\_ Province \_\_\_\_\_  
 Postal Code \_\_\_\_\_ Canada Revenue Agency Business # \_\_\_\_\_  
 (If HST Registrant)

### 2. Provide details of the vehicle or equipment

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_  
 Serial Number \_\_\_\_\_  
 General description \_\_\_\_\_

### 3. Enter your rebate information (See item 4 in instructions for required items)

Cost (Before Tax) \$ \_\_\_\_\_ NSST Paid \$ \_\_\_\_\_  
 Rebate Amount \$ \_\_\_\_\_  
 (90% X 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)  
 \_\_\_\_\_  
 (Last) (First) (Initial)  
 \_\_\_\_\_  
 (Signature of Applicant or Authorized Officer) (Title)  
 Date \_\_\_\_\_, 20\_\_\_\_  
 (Month) (Day)

<u>For Office Use Only</u>	
Claimed	\$ _____
Adjustments	\$ _____
Approved	\$ _____
Authorized By	_____
Date	_____

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

## Eligibility Information

Nova Scotia Sales Tax paid on the private purchase of a vehicle or equipment by a duly incorporated religious or charitable organization.

The charitable organization must be recognized as a charitable organization under the *Income Tax Act*; it must provide its services to the public at no charge or for a fee that, in the opinion of the Minister, is a token fee; receives no funding from the Province or receives only funding that, in the opinion of the Minister, does not form a significant part of the organization's budget.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid.

The **Purchaser** of the vehicle or equipment 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 vehicle or equipment for which the tax was paid.
3. Provide the cost of the vehicle or equipment and the NSST paid. The rebate of NSST is limited to the 90% of the NSST paid by the applicant/purchaser.
4. Attach a copy of the following documents to support your application:
  - a. A copy of the receipt under which the vehicle or designated tangible personal property (eg, boats and 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 N. S. Registry of Motor Vehicles receipt showing the total Nova Scotia Sales Tax (NSST) paid; or in the case of designated tangible personal property (eg, boats and aircraft) evidence of Nova Scotia Sales Tax (NSST) paid to Minister of Finance in the form of a receipt issued by Service 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 and Municipal Relations  
Refund Unit  
PO Box 1523  
Halifax, NS  
B3B 2Y3

### By Delivery:

Service Nova Scotia and Municipal Relations  
Maritime Centre, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

## For more information

[www.gov.ns.ca/snsmr/taxcomm/](http://www.gov.ns.ca/snsmr/taxcomm/)

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