



Service Nova Scotia
and Municipal Relations
Vehicle Tax Unit
PO Box 755
Halifax, NS B3J 2Y3

NSST - Paid In Error Refund Application

Please print clearly

Eligible Person: A person who paid NSST in error.
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 (Civic Number and Street/Road/Hwy) _____ Phone # _____
 Mailing Address (PO Box or RR) _____ Fax # _____
 City/Town _____ Province _____ Email Address _____
 Postal Code _____ Canada Revenue Agency Business # _____
 (If HST Registrant)

2. Provide details of the vehicle or equipment

Make _____ Model _____ Year _____
 Serial Number _____
 Reason for refund request _____

3. Enter your refund 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)

 (Last) (First) (Initial)

 (Signature of Applicant or Authorized Officer) (Title)
 Date _____, 20____
 (Month) (Day)

For Office Use Only	
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

NSST may be paid in error when:

- an appraisal provides a lower value than the red book value assessed on a transaction.
- a sale is cancelled after the NSST was paid.
- native status is not confirmed until after the NSST was paid.

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 refund of the NSST Paid.

Documents required to be kept

All documentation supporting this refund 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 in error.
3. Provide the cost of the vehicle or equipment 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 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 refund 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 refund application to:

By Mail:

Service Nova Scotia and Municipal Relations
Vehicle Tax Unit
PO Box 755
Halifax, NS
B3B 2Y3

By Delivery:

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

For more information

www.gov.ns.ca/snsmr/taxcomm/

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