



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

NSST - Vehicle for Physiologically Challenged Rebate Application

Please print clearly

Eligible Person: A person who has lost the use of both lower limbs.
Rebate Applicable to: Nova Scotia Sales Tax (NSST) paid on a motor vehicle for the use of an eligible person **or** for the transport of an eligible person. The vehicle used for transport must be equipped with a device that is attached to the vehicle and allows a wheelchair to enter and leave the vehicle.

1. Give us your details

Name _____ Contact Name _____
 Civic _____ Phone # _____
 Address (Civic Number and Street/Road/Hwy) _____
 Fax # _____
 Mailing _____
 Address (PO Box or RR) _____ Email Address _____
 City/Town _____ Province _____ Driver's License _____
 Postal Code _____ Master Number (For the Driver of this vehicle)

2. Provide details of the Vehicle

Make _____ Model _____ Year _____
 Serial Number _____ Date of Purchase _____

3. Statement of vehicle use

This vehicle will be used primarily :
 For the personal use of a person who has lost the use of both lower limbs. This person has a driver's license.
 To transport a person who has lost the use of both lower limbs. This person does not have driver's license.
 Is this vehicle equipped with a device that is attached to the vehicle and allows a wheelchairs to enter and leave the vehicle? Yes No If yes, attach a picture of device.

4. Attach medical certificate as confirmation of the loss of use of **both** lower limbs. (See attached blank form)

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

Cost (Before Tax) \$ _____ NSST Paid \$ _____
 Rebate Amount \$ _____
 (See Maximum Rebate)

Purchase date: On or After July 1, 2010 NSST Tax Rate: 15% Maximum Rebate: NSST paid up to \$3,750.00
 Prior to July 1, 2010 13% NSST psid up to \$3,000.00

6. 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*.

Eigibility Information

Nova Scotia Sales Tax paid on the private purchase of a vehicle or equipment by a person or to transport a person who has lost the permanent use of both lower limbs. The rebate is provided to assist with the cost of modifying the vehicle for use by a person or to transport a person who has lost the use of both lower limbs

Requirements for the applicant/purchaser who is also the driver of the vehicle;

- (a) the applicant/purchaser has lost the use of both lower limbs,
- (b) the applicant/purchaser must have a valid driver's license, and
- (c) the vehicle is used primarily for personal transportation and is the only vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

Requirements for the applicant/purchaser who uses the vehicle primarily for the purpose of transporting a person has lost the use of both lower limbs;

- (a) the vehicle is equipped with a device that is attached to the vehicle and is used primarily to enable wheelchairs to enter and leave the vehicle,
- (b) the vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain, and
- (c) the vehicle is the only vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

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

The **Purchaser** of the vehicle 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 a maximum of \$3,750 of the NSST paid by applicant/purchaser.
 4. Attach a copy of the following documents to support your application:
 - a. A copy of the receipt under which the vehicle 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.
and
 - c. A certificate signed by a medical practitioner attesting that the applicant/purchaser or the person being transported has lost the use of both lower limbs.
- 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, 4 & 5 are complete and that the certification in Section 6 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, 9th Floor North
1505 Barrington Street
Halifax, Nova Scotia

For more information

Website: gov.ns.ca/snsmr/access/business/tax-commission/

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

Medical Certificate

Please print clearly

Cerification

I certify that the patient _____
(Last) (First) (Initial)

is subject to a physical impairment that deprives the patient of the use of both lower limbs.

Registered Medical Practitioner

Name

(Last) (First) (Initial)

(Signature) Phone Number _____

Date _____, 20____
(Month) (Day)