



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

HST - Fire Department Purchasing Through a Municipality Rebate Application

Please print clearly

Eligible Person: A Municipal Fire Department or a Volunteer Fire Department Purchasing through a Municipality.
Rebate: Equal to the remaining provincial portion of the Harmonized Sales Tax (HST) paid, after HST input tax credits have been applied, on the purchase of a Motor Vehicle or Heavy Equipment used for fire fighting purposes.

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 # _____

2. Provide details of the Motor Vehicle or Heavy Equipment

Make _____ Model _____ Year _____

Serial Number _____ Date of Purchase _____

General Description _____

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

Cost (Before Tax) \$ _____	Multiply Cost X Tax Rate	\$ _____ (A)
	Rebate Amount (A) X 42.86%	\$ _____ (See Maximum Rebate)
Purchase date: On or After July 1, 2010	Tax Rate: Use 10%	Maximum Rebate: \$7,929.00
Prior to July 1, 2010	Use 8%	\$6,343.00

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 *Sales Tax Act* or the *Regulations* is guilty of an offence against the *Act* or *Regulations*.

Eligibility Information

Rebate is equal to the lesser of \$7,929 or the provincial portion of the Harmonized Sales Tax (HST) paid, after HST input tax credits have been applied, on the purchase of a Motor Vehicle or Heavy Equipment used for fire fighting purposes by a Municipal Fire Department or a Volunteer Fire Department Purchasing through a Municipality.

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

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

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 motor vehicle or heavy equipment.
 3. Provide the cost of the motor vehicle or heavy equipment. The rebate is limited to a maximum of \$7,929.
 4. Attach a copy of the following document to support your application:
 - a. A copy of the Bill of Sale or Sales Invoice under which the motor vehicle or heavy equipment was purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and the make and model and year.
- 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, 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