

## Tax Information

## ***Bulletin 5058***

**Bulletin: 5058 R3**

**Date: July 1, 2010**

**Subject: Motor Vehicles - Rebate of Nova Scotia Sales Tax For Persons with Physiological Impairment**

A person who is subject to a physiological impairment may apply for a rebate of an amount equal to the lesser of \$3,750.00 and the Nova Scotia Sales Tax (NSST) paid by the applicant on the purchase of a passenger vehicle or light truck or van with a load capacity not exceeding 3/4 ton on or after July 1, 2010. NSST applies to motor vehicles purchased from persons who are not HST/GST registrants.

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.

The rebate for purchases made prior to July 1, 2010 is based on a NSST rate of 13% on the purchase price subject to a maximum of \$3,000.00.

No rebate shall be made unless the application for rebate is made within 24 months after the payment of tax in respect of which the rebate is claimed.

(A) Requirements for the applicant/purchaser who is also the driver of the vehicle are as follows:

- the applicant/purchaser is subject to a physiological impairment that deprives the applicant of the use of both lower limbs,
- the applicant/purchaser must have a valid driver's licence, and
- the vehicle is used *primarily* for personal transportation and is the only vehicle currently registered in the applicant's/purchaser's name with Service Nova Scotia and Municipal Relations, Registry of Motor Vehicles for which a rebate has been granted.

(B) Requirements for the applicant/purchaser who uses the vehicle *primarily* for the purpose of transporting a person who is subject to a physiological impairment that deprives the person of the use of both lower limbs are as follows:

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

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## Information that should be submitted with each application for rebate:

- A copy of the agreement (Bill of Sale or Sales Invoice) under which the vehicle was purchased by the applicant/purchaser showing the total purchase price and the amount of tax paid on the purchase of the vehicle.
- If the applicant/purchaser is subject to a physical impairment that deprives the applicant/purchaser of the use of *both* lower limbs, a statement certifying that the vehicle in respect of which the application for a rebate is being made is and will be used *primarily* for personal transportation, or;
- If the applicant/purchaser has purchased the vehicle to provide transportation for a person who is subject to a physical impairment depriving the person of the use of *both* lower limbs;
  - (a) a statement certifying that the vehicle is and will be used *primarily* for the transportation of that person, and;
  - (b) a picture of the device attached to the vehicle that allows a wheel chair to enter and leave the vehicle.
- A certificate from a registered medical practitioner that the applicant/purchaser, or the person being transported, is subject to physical impairment that deprives the person of the use of *both* lower limbs. Please provide the medical certificate included as page two of the rebate application form.

## Documentation

All documentation supporting this rebate must be retained by the applicant for audit purposes.

## Rebate Forms

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](#)).

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