



## Tax Information

## Bulletin 5056

**Bulletin:** 5056 R2  
**Date:** July 1, 2010  
**Subject:** Rebate of Provincial Component of Harmonized Sales Tax on Computers Paid By or on Behalf of Persons Who Are Physically or Visually or Hearing Impaired or Mentally Challenged

The Minister may, upon application, authorize a rebate of an amount equal to the lesser of \$375 and the amount of the 10% provincial component of the Harmonized Sales Tax (HST) paid by an applicant on the purchase of a computer on or after July 1, 2010 if:

- the applicant is visually impaired, hearing impaired or physically or mentally challenged; or
- the applicant purchased the computer on behalf of a visually impaired, hearing impaired or physically or mentally challenged person.

The rebate for purchases made prior to July 1, 2010 is based on the 8% provincial component of the HST on the purchase price to a maximum of \$300.

The following information should be submitted with each application for rebate.

- A copy of your Bill of Sale or Invoice which shows the total purchase price and the amount of tax paid on the computer.
- A certificate of a medical practitioner must be submitted with each application certifying that the applicant or the person who will use or primarily benefit from the use of the computer is visually impaired, hearing impaired or physically or mentally challenged.

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

The rebate is limited to tax paid on computer hardware. Tax paid on computer software and stationary is not eligible for rebate.

### Examples of Rebate Calculation: Purchases prior to July 1, 2010

<b>Example 1:</b>	Purchase Price of Computer	\$2,000.00
	Calculation - \$2,000.00 x 8%	160.00 (Less than \$300)
	<b>Rebate</b>	<b>\$ 160.00</b>
<b>Example 2:</b>	Purchase Price of Computer	\$4,000.00
	Calculation - \$4,000.00 x 8%	320.00 (Greater than \$300)
	<b>Rebate</b>	<b>\$ 300.00</b>

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## Examples of Rebate Calculation: Purchases on or after July 1, 2010

<b>Example 1:</b>	Purchase Price of Computer	\$2,000.00
	Calculation - \$2,000.00 x 10%	200.00 (Less than \$375)
	<b>Rebate</b>	<b>\$ 200.00</b>
<b>Example 2:</b>	Purchase Price of Computer	\$4,000.00
	Calculation - \$4,000.00 x 10%	400.00 (Greater than \$375)
	<b>Rebate</b>	<b>\$ 375.00</b>

### 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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