



Service Nova Scotia and
Municipal Relations
Program Management and
Corporate Services
Provincial Tax Commission

Maritime Centre
8th Floor, South
1505 Barrington Street
PO Box 1003
Halifax, Nova Scotia
B3J 2X1

Bus: 902-424-6300
Fax: 902-424-7434
Toll Free 1-800-565-2336
Email:
Taxcommission@gov.ns.ca

Heritage Property Rebate

Rebate is equal to the 10% Provincial Portion of the Harmonized Sales Tax (HST) paid on the purchase of building materials to be used for the repair, improvement or restoration of the exterior of a heritage property on or after July 1, 2010.

The rebate for purchases made prior to July 1, 2010 is based on a 8% provincial component.

The exterior of a heritage property includes a foundation and framing or structural members.

Eligible building materials do not include metal or plastic cladding materials.

A heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, cultural or sporting organizations or institutions may qualify for the rebate.

“Heritage Property” means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.

Only projects approved by the heritage division or heritage advisory committee of a municipality prior to the start of the work may be eligible for the rebate.

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

A copy of the following documents is required to support your application:

- a. A copy of the Bills of Sale or Sales Invoices for the building materials purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and a description of the materials purchased;
and
- b. a copy of the building permit issued in respect of the work;
and
- c. a statement of a building inspector certifying the completion of the work in accordance with the approval and certifying the correctness of the requested rebate;
and
- d. a statement from the heritage division or heritage advisory committee of a municipality certifying that the exterior repair, improvement or restoration was approved.

For more information contact:

Department of Communities, Culture and Heritage, Heritage Division Phone: (902) 424-5647
174 Summer Street Fax: (902) 424-0560
Halifax, Nova Scotia B3H 3A6

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](#)).

Tax Information provided does not replace the law found in the Act or regulations. For legislative approved text of provisions of the *Revenue Act or Sales Tax Act and Regulations*, see official volumes." **Should you require further information, please contact us.**
