

# NSST Refund Application Motor Vehicles or Designated Tangible Personal Property NSST Paid In Error

## Eligibility Information

Nova Scotia Sales Tax (NSST) may be paid in error when:

- an appraisal provides a lower value than the red book value assessed on a transaction.
- a sale is cancelled within 45 days of the date of sale.
- native status is not confirmed until after the NSST was paid.

An applicant/purchaser must be able to provide satisfactory evidence that the NSST has been paid. The **Purchaser** of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) is the **only party** entitled to a refund of the NSST Paid.

## Documents required to be kept

All documentation supporting this refund must be retained for audit purposes.

## Instructions for completing the application

1. Give your details.
2. Provide details of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) for which the tax was paid in error.
3. Provide the cost of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) and the Nova Scotia Sales Tax paid.
4. Attach a copy of the following documents to support your application:
  - a. A copy of the receipt or invoice under which the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft) 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 NS Registry of Motor Vehicles receipt showing the total Nova Scotia Sales Tax (NSST) paid; or in the case of designated tangible personal property (eg, boats and aircraft) evidence of Nova Scotia Sales Tax (NSST) paid to Minister of Finance in the form of a receipt issued by Service Nova Scotia.

**Note:** Failure to supply the required documents may result in delays in processing or a denial of your application.

5. Before submitting the refund 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 refund application to:

### By Mail:

Service Nova Scotia  
Vehicle Tax Unit  
PO Box 755  
Halifax, NS      B3J 2V4

### By Delivery:

Service Nova Scotia  
Maritime Centre, 6<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

## For more information

Website: [novascotia.ca/sns/access/business/tax-commission](http://novascotia.ca/sns/access/business/tax-commission)

Call: 902-424-7112 or 1-800-429-0621 toll free in Nova Scotia



**Service Nova Scotia**  
 Vehicle Tax Unit  
 PO Box 755  
 Halifax, NS B3J 2Y3

**NSST - Paid In Error**

**Refund Application**

Please print clearly

**Eligible Person:** A person who paid NSST in error.  
**Rebate Applicable to:** Nova Scotia Sales Tax (NSST) paid on motor vehicles or designated tangible personal property (eg, trailers, boats and aircraft).

**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 # _____ (If HST Registrant)

**2. Provide details of the motor vehicle or designated tangible personal property (eg, trailer, boat or aircraft).**

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Serial Number \_\_\_\_\_

Reason for refund request \_\_\_\_\_

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

Cost (Before Tax) \$ \_\_\_\_\_ NSST Paid \$ \_\_\_\_\_

**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): \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 (Signature of Applicant or Authorized Officer)

**A person who makes a false statement in contravention of the *Revenue Act* or *Regulations* is guilty of an offence.**

<b>Office Use Only</b>		
Claimed \$ _____	Adjustments \$ _____	Approved \$ _____
Authorized By _____	Date _____	