

Rebate Application
Motor Vehicle Purchased By/For Person Who is Without the Use of Both Lower Limbs
Rebate Based on Provincial Portion of HST

Eligibility Information

Rebate is equal to the lesser of \$3,750.00 or the provincial portion of the Harmonized Sales Tax (HST) paid on the purchase of a motor vehicle by a person or to transport a person who is without the use of both lower limbs. The rebate is provided to assist with the cost of modifying the motor vehicle for use by a person or to transport a person who is without the use of both lower limbs

Requirements for the applicant/purchaser who is also the driver of the motor vehicle:

- (a) applicant/purchaser without the use of both lower limbs; **and**
- (b) applicant/purchaser must have a valid driver's licence; **and**
- (c) motor vehicle is used primarily for personal transportation and is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

Requirements for the applicant/purchaser who uses the motor vehicle primarily for the purpose of transporting a person who is without the use of both lower limbs:

- (a) motor vehicle is equipped with a device that is attached to the motor vehicle and is used primarily to enable a wheelchair to enter and leave the motor vehicle; **and**
- (b) motor vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain; **and**
- (c) motor vehicle is the only motor vehicle currently registered in the applicant's/purchaser's name with the Registry of Motor Vehicles for which a rebate has been granted.

An applicant/purchaser must be able to provide satisfactory evidence that tax has been paid. The **purchaser** of the motor 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.
3. Provide the cost of the motor vehicle. The rebate is limited to a maximum of \$3,750.00.
4. Attach a copy of the following documents to support your application:
 - a. A copy of the bill of sale or sales invoice under which the motor vehicle was purchased showing the purchase price, HST paid, name of the seller and buyer, HST# of the seller, motor vehicle identification number (VIN) and the make, model and year; **and**
 - b. A certificate signed by a medical practitioner attesting that the applicant/purchaser or the person being transported is without the use of both lower limbs.

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, 4 & 5 are complete and that the certification in Section 6 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
Refund Unit
PO Box 1529
Halifax, NS B3J 2Y4

For more information

Website: novascotia.ca/HST

Call: 902-424-6300 or 1-800-565-2336 toll free in Nova Scotia

By Delivery:

Service Nova Scotia
Maritime Centre, 6th Floor North
1505 Barrington Street
Halifax, Nova Scotia B3J 3K5



Service Nova Scotia

Refund Section
PO Box 1529 Halifax,
NS B3J 2Y4

HST - Vehicle For Person Who Is
Without the Use of Both Lower Limbs

Rebate Application

Please print clearly

Eligible Person: A person who is without the use of both lower limbs.

Rebate: Equal to the provincial portion of the Harmonized Sales Tax (HST) paid to a maximum of \$3,750.00 on a motor vehicle for the use of an eligible person or for the transport of an eligible person. The motor vehicle used for transport must be equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle.

1. Give us your details

Name, Civic Address, Mailing Address, City/Town, Postal Code, Contact Name, Phone #, Fax #, Email Address, Driver's Licence, Master Number, For the Driver of this vehicle

2. Provide details of the Motor Vehicle

Make, Model, Year, Serial Number, Date of Purchase

3. Statement of Motor Vehicle use

This motor vehicle will be used primarily :

- For the personal use of a person who is without the use of both lower limbs. This person has a driver's licence.
To transport a person who is without the use of both lower limbs. This person does not have a driver's licence.

- Is this motor vehicle equipped with a device that is attached to the motor vehicle and allows a wheelchair to enter and leave the motor vehicle? Yes No If yes, attach a picture of device.

4. Attach medical certificate as confirmation of the loss of use of both lower limbs (See attached blank form)

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

Table with 4 columns: Motor Vehicle, Cost Before Tax, Rebate %, Rebate Amount, Maximum Rebate. Row 1: Motor Vehicle, 9%, \$3,750.00

6. Sign the Certification (See item 6 in instructions for delivery or mailing instructions)

I HEREBY CERTIFY that the information given in this application is true, complete and correct in every respect.

Name (please print):

Signature: (Signature of Applicant)

Date:

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

Office Use Only
Claimed \$ Adjustments \$ Approved \$
Authorized by Date

Medical Certificate

Please print clearly

Certification

I certify that the patient _____
(Last) (First) (Initial)

is subject to a mobility related disability deprives the patient of the use of both lower limbs.

Registered Medical Practitioner

Name

(Last) (First) (Initial)

(Signature) Phone Number

Date (Month) (Day) , 20