

# Rebate Application

## Motor Vehicle Purchased By/For Physiologically Challenged Person

### 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 has lost the complete 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 has lost the use of both lower limbs

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

- (a) the applicant/purchaser has lost the complete use of both lower limbs; **and**
- (b) the applicant/purchaser must have a valid driver's license; **and**
- (c) the 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 has lost the complete use of both lower limbs;

- (a) the 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) the motor vehicle is not operated or permitted to be operated for profit or as part of an undertaking carried on for gain; **and**
- (c) the 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 for purchases made on or after July 1, 2010, and \$3,000.00 for purchases made before July 1, 2010.
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, the HST paid, the name of the seller and buyer, the HST# of the seller, the 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 has lost the complete 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 and Municipal Relations  
Refund Unit  
PO Box 1523  
Halifax, NS B3B 2Y3

#### By Delivery:

Service Nova Scotia and Municipal Relations  
Maritime Centre, 9<sup>th</sup> Floor North  
1505 Barrington Street  
Halifax, Nova Scotia

#### For more information

Website: [gov.ns.ca/snsmr/access/business/tax-commission/](http://gov.ns.ca/snsmr/access/business/tax-commission/)

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



Service Nova Scotia  
and Municipal Relations  
Refund Section  
PO Box 1523,  
Halifax, NS B3J 2Y3

# HST - Vehicle For Physiologically Challenged Rebate Application

Please print clearly

**Eligible Person:** A person who has lost the complete 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 _____	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 _____	Driver's License 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 has lost the complete use of both lower limbs. This person has a driver's license.
- To transport a person who has lost the complete use of both lower limbs. This person does not have a driver's license.
  - 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)

Motor Vehicle	Cost Before Tax	Rebate %	Rebate Amount	Maximum Rebate
<b>Purchased on or after July 1, 2010</b>	\$ _____	10%	\$ _____	<b>\$3,750.00</b>
<b>Purchased before July 1, 2010</b>	\$ _____	8%	\$ _____	<b>\$3,000.00</b>

**6. 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 _____	

# Medical Certificate

Please print clearly

## Certification

I certify that the patient \_\_\_\_\_  
(Last) (First) (Initial)

is subject to a physical impairment that deprives the patient of the complete use of both lower limbs.

## Registered Medical Practitioner

Name

\_\_\_\_\_  
(Last) (First) (Initial)

\_\_\_\_\_  
(Signature) Phone Number \_\_\_\_\_

Date \_\_\_\_\_, 20\_\_\_\_  
(Month) (Day)