

Disability Rebate– General Information

The purpose of this bulletin is to provide clarification pertaining to the disability rebate provided under the **Harmonized Sales Tax Act**. The rebate is provided to assist with the purchase of motor vehicles that must be specially equipped to facilitate the operation of the vehicle by individuals with disabilities.

The *Harmonized Sales Tax Act* imposes the tax at a rate of 15% on the fair value of a vehicle acquired in any transaction other than a purchase from a business registered to collect the Harmonized Sales Tax (HST), where the fair value is the greatest of:

1. The purchase price detailed on a valid bill of sale;
2. The average wholesale value determined through the use of approved trade publications; and
3. The value established by the Provincial Tax Commissioner.

Note: Minimum fair values for the purpose of taxation are \$1,000 for motor vehicles, \$500 for motorcycles and \$500 for off-road vehicles.

The tax is collected by Service New Brunswick (SNB), on behalf of Finance and Treasury Board, when the vehicle is registered in the purchaser's name. Pursuant to subsection 19(1) of the General Regulation under the *Act*, the Minister of Finance and Treasury Board may refund the 15% Provincial Vehicle Tax (PVT) paid on private sale transaction for persons with disabilities. Pursuant to Section 15 of the General Regulation, the Minister of Finance and Treasury Board may also refund the 10% provincial portion of the HST, where the supply of the vehicle takes place in New Brunswick.

Eligibility

In order to qualify for the rebate, the following conditions must be met:

- the motor vehicle is specially equipped with a device to enable a wheelchair or scooter to enter or leave the passenger vehicle (e.g. hydraulic lifts); or
- the motor vehicle is specially equipped with auxiliary driving controls that are used to facilitate the operation of the passenger vehicle (does not include spinner knobs);
- the motor vehicle is not operated by any person for the purpose of earning a profit for any person or as part of any undertaking carried on for gain; and
- the applicant is not eligible for any other GST/HST credit or rebate related to this purchase.

Application Process

Applications for a refund can be obtained:

- at any SNB service centre;
- online at www.snb.ca (click on "Forms by Department") or www.gnb.ca/finance (click on "Forms");
- by contacting SNB Teleservices at 1-888-762-8600 (no charge dial); or

- by contacting the Revenue Administration Division, Finance and Treasury Board at 1-800-669-7070 (in this case they are mailed out to customers).

Documentation Requirements

Please ensure that the following documentation is submitted with the appropriate refund application:

- copy of the bill of sale (if purchased from an HST registrant, the bill of sale must indicate proof of HST paid);
- copy of the SNB receipt showing payment of the PVT or the provincial component of the HST;
- proof that the passenger vehicle, truck, or van is specially equipped with a device to enable a wheelchair or scooter to enter or leave the vehicle; or
- proof that the passenger vehicle, truck, or van is specially equipped with auxiliary driving controls that are used to facilitate the operation of the vehicle; and
- documentation from a medical practitioner certifying that the person is disabled.

Once the application has been received, the total processing time is between two to four weeks provided all required documentation is included with the application.

A request for the 15% HST to be refunded must be made directly to the Canada Revenue Agency (CRA) at 1-800-959-8281.

Additional Information

If this bulletin does not address your particular situation, or if you have further concerns regarding taxes, please refer to the [Act](#) and related regulations, visit our website at: www.gnb.ca/finance or contact:

Finance and Treasury Board
Revenue Administration Division
Marysville Place, P. O. Box 3000
Fredericton, NB E3B 5G5

Telephone: (800) 669-7070
E-mail: wwwfin@gnb.ca