

Provincial Vehicle Tax (PVT)

Refunds and Rebates: Frequently Asked Questions

What types of refunds or rebates are available?

Several types of refunds or rebates exist for the PVT assessed under the *Harmonized Sales Tax Act*, including refunds and rebates associated with:

- Exceptionally high mileage
- Extensively damaged vehicles
- Specially equipped vehicles for individuals with disabilities
- Seven day resale of a vehicle
- 30 Day removal of a vehicle
- Cancellation of sale

I bought a car that had very high mileage and I paid taxes on the average wholesale value. Can I get a refund of some of the taxes?

You may be eligible for a refund of a portion of the PVT paid on a used vehicle that has exceptionally high mileage. For the purpose of administering the refund, exceptionally high mileage is defined as mileage in excess of an average of 20,000 kms per model year. For more information, please consult [Bulletin PVTB-110](#); High Mileage Refund.

I bought a truck that had a lot of damage and at the time of registration I was charged tax on the average wholesale value instead of my bill of sale. Can I get a refund of the tax?

A purchaser may apply for a refund of a portion of the PVT paid on a used vehicle if the purchaser can demonstrate that the fair value should be lower due to the extensive damage sustained by the vehicle. For more information, please consult [Bulletin PVTB-109](#); Refund for Extensively Damaged Vehicles.

I have a disability and I purchased a vehicle that will require the installation of a device to enable my wheelchair to enter and leave the vehicle. Do I qualify for a refund of the taxes that I paid when I registered it at Service New Brunswick (SNB)?

The Minister may authorize a credit of tax paid on the value of a specially equipped vehicle. You may qualify for a refund of the PVT paid at the time of registration in New Brunswick. For more information, please consult [Bulletin PVTB-112](#); Disability Rebate.

I bought a car and realized that it wasn't what I wanted so I quickly resold it. Can I get a refund of the taxes I paid when I registered it?

You may apply for a refund of the taxes paid if the vehicle is resold and the new owner registers the vehicle in his or her name and pays the tax within seven days of the original purchase. For more information, please consult [Bulletin PVTB-113](#); Seven Day Resale Refund.

I bought a car in New Brunswick but took it to my second home outside of the Province. Can I get a refund of the tax?

You may apply for a refund of the taxes paid if, within 30 days after the date of purchase, the vehicle is removed from the province, is subsequently validly registered outside of New Brunswick and the taxes have been paid to that jurisdiction.

I bought a vehicle for \$2,500 and returned it to its original owner six months later and they gave me \$1,500 for it. Do I qualify for a refund of the taxes that I paid when I registered it?

No, you would not qualify for a refund of the PVT paid. To qualify for a cancelled sale refund, the vehicle must be returned to the original registered owner within 60 days after the date on which the vehicle was purchased and the total amount paid for the vehicle must be refunded. For more information, please consult the [Application for Refund; PVT-R-01](#).

How do I apply for a refund of the PVT?

In order to be considered for a refund you must complete the appropriate application for refund form and provide all required documentation to substantiate the request for refund. The refund forms are available online at www.snb.ca. You may also call Finance and Treasury Board at 1-800-669-7070 or you may visit any SNB location in person.

How long does it take to process my refund?

It takes two to four weeks from the time we receive the completed application form and all required documentation supporting your request for refund, to process your application.

Who can I contact if I have questions or concerns about Provincial Vehicle Tax?

Please contact the Revenue Administration Division of Finance and Treasury Board at 1-800-669-7070 or via email at wwwfin@gnb.ca. You may also write to the Department at P.O. Box 3000, Fredericton, NB E3B 5G5.