

Section E – Third party authorization			
Third party's name			
Mailing address (Apt No – Street No Street name, PO Box, RR)		City	Province, territory, or state
Country	Postal or zip code	Telephone _ _	
I certify that the rebate cheque, made payable to the vehicle owner, is to be sent to the third party named in this section, and that I have provided written authorization to the third party.			
Print name of vehicle owner	Signature of vehicle owner	Year	Month Day

Privacy Act, Personal Information Bank number CRA PPU 090

Information about this rebate

General information

Use this form to claim a specially equipped motor vehicle rebate for the GST/HST paid or payable:

- on the purchase of a qualifying motor vehicle; or
- on a modification service performed on your motor vehicle.

Generally you must apply for the rebate within four years after the day the tax was paid or became payable and you cannot make more than one application to claim a rebate on a particular vehicle. However, you have until November 27, 2010, to file or re-file a rebate application for motor vehicles that were purchased, imported, or modified after April 3, 1998, and did not previously qualify for the rebate. See "Modification service" and "Qualifying motor vehicle" on this page.

If you are the first lessee of a qualifying motor vehicle under a written agreement, your lease payments should not include GST/HST on the part that is reasonably attributable to the special features or adaptations. However, if you exercise your purchase option under the lease agreement, you may be able to claim a rebate, based on the certified amount, at that time.

If you paid GST/HST on the part of the lease payment that is attributable to special features or adaptations, you may be able to recover the tax paid in error. For more information, call **1-800-959-5525**.

Definitions

Certified amount – is the part of the purchase price (excluding any GST/HST and provincial tax) that the supplier has certified as being reasonably attributable to special features that have been incorporated into, or adaptations that have been made to, the vehicle for the purpose of its use by or in transporting an individual using a wheelchair, or to equip the vehicle with an auxiliary driving control that allows an individual with a disability to operate it.

Modification service – means a service (including parts) performed on a motor vehicle to specially equip or adapt the vehicle for its use by or in transporting an individual using a wheelchair, or to specially equip the vehicle with an auxiliary driving control to allow an individual with a disability to operate it.

A rebate for modification services is only available where the modification services have been performed on a vehicle outside Canada or outside a participating province and brought back into Canada or into a participating province (subject to tax on the value added). Modification services performed within Canada or in a participating province are zero-rated.

Before November 27, 2006, no rebate was available for a modification service performed on a vehicle outside Canada or outside a participating province where the vehicle was imported or brought back into Canada or into a participating province if that vehicle was used by anyone except to the extent reasonably necessary to deliver it, import it or bring it into a participating province after the modification service was performed and before the vehicle was imported into Canada or brought into a participating province.

After November 26, 2006, this restriction was removed. A vehicle purchased after modification now qualifies for this rebate.

Non-participating province – means a province, territory, or any other area of Canada that is outside the participating provinces.

Participating province – means the province of British Columbia, New Brunswick, Newfoundland and Labrador, Nova Scotia, or Ontario.

Qualifying motor vehicle – means a motor vehicle that is equipped with a device designed exclusively to assist in placing a wheelchair in the vehicle without having to collapse the wheelchair, or with an auxiliary driving control to facilitate the operation of the vehicle by an individual with a disability.

Before November 27, 2006, a motor vehicle would only qualify if it was new or had not been used since being specially equipped. This restriction has been removed for motor vehicles purchased after April 3, 1998. Beginning on November 27, 2006, you have four years to claim this rebate on a motor vehicle that was purchased after April 3, 1998, and did not previously qualify for this rebate.

Qualifying motor vehicles do not include ambulances, but do include vehicles such as para-transit buses and vans that are specially equipped as described above.

How to complete this form

Section A

Give information about the vehicle owner in this section.

Section B

Tick box 17 if the supplier has paid or credited the rebate to the owner of the vehicle. In this case, we will need the supplier's name and Business Number, and the period in which an adjustment was taken on the supplier's GST/HST return. The supplier has to send the completed rebate application to us, signed by the vehicle owner in Section D, along with the GST/HST return for the period indicated.

If the supplier files its GST/HST return electronically, send the completed rebate application to the Summerside Tax Centre at the address shown below.

Note

If a supplier pays or credits an amount equal to the amount of the rebate claimed on this application, and the supplier knows or ought to know that the vehicle owner is not entitled to the rebate or that the amount paid or credited is more than the rebate that the vehicle owner is entitled to, they are jointly and severally liable to pay the amount that was paid or credited for the rebate or the excess amount.

Tick box 18 if the vehicle owner is filing the rebate application directly with us. In this case, mail the completed rebate application to:

**Canada Revenue Agency
Summerside Tax Centre
275 Pope Road
Summerside PE C1N 6A2**

Section C

Part I – Vehicle identification and certified amount

Indicate the vehicle identification number (VIN) as well as the date shown on the purchase invoice. Use a separate rebate application for each vehicle.

The supplier has to indicate the certified amount, excluding any GST/HST and provincial tax, that can reasonably be attributed to the special features described in the definition of qualifying motor vehicle on the previous page. We need the supplier's original signature in this section to process the rebate application.

In the case of a purchase outside Canada, the supplier should enter the certified amount in the same currency as the purchase invoice.

Part II – Rebate calculation

Tax paid on the certified amount of the purchase or importation of a qualifying motor vehicle or a modification service

Enter the actual amount of the GST/HST paid or payable on the certified amount on line 1 "Tax paid on the purchase or importation" in Section C, Part II.

Rebate for the purchase of a qualifying motor vehicle outside Canada

The vehicle owner has to calculate the rebate based on the portion of the total GST/HST charged at the time of importation that is attributable to the certified amount from Part I. This is done by dividing the certified amount by the purchase price and multiplying the result by the total GST/HST paid at the time of importation into Canada. Enter the result on line 1 "Tax paid on the purchase or importation" in Section C, Part II.

If you paid duties when you imported the vehicle into Canada, the total GST/HST paid includes any GST/HST paid on those duties.

Rebate for a modification service made to a vehicle outside Canada

Indicate the amount of GST/HST that you paid on your vehicle at the time of importation into Canada. The GST/HST claimed on this rebate application has to be attributable to services that are included in the definition of modification service on the previous page. If you had any other modifications made to your vehicle at the same time that do not fall under the definition of modification service (such as window tinting), you have to deduct any GST/HST that is attributable to those services before you enter the amount on this rebate application. Enter the amount on line 1 "Tax paid on the purchase or importation" in Section C, Part II.

Rebate for the purchase of a qualifying motor vehicle in a non-participating province that is subsequently brought into a participating province

The vehicle owner has to calculate the rebate based on the portion of the provincial part of the HST paid that is attributable to the certified amount.

If your calculation includes an amount that the supplier certified on a previous rebate application, we will accept a copy of that application as certification of the amount. To calculate your rebate, multiply the certified amount by the applicable provincial part of the HST rate (7%, 8%, or 10%). Enter the result on line 2 "Provincial part of HST" in Section C, Part II.

Rebate for a modification service made to a vehicle in a non-participating province that is subsequently brought into a participating province

Use this part if you had to register a vehicle in a participating province after it had a modification service performed on it, and you had to pay the provincial part of the HST at that time. To calculate your rebate, multiply the cost of the modification service included in the value you used for provincial vehicle registration by the applicable provincial part of the HST rate (7%, 8%, or 10%). Enter the result on line 2 "Provincial part of HST" in Section C, Part II.

Rebate Claimed

Enter the total of lines 1 and 2 on line 3.

Section D

Print your name. Sign and date the application.

Section E

Complete this section if you have authorized a third party to act on your behalf and to receive a rebate cheque made payable to you.

Documents you have to send

Send all your original receipts and invoices for all purchases recorded with this rebate application. For purchases outside Canada, we need all applicable customs documents. Also, proof of payment of the provincial part of the HST is required if this rebate application is for tax paid upon registering your vehicle in a participating province.