



Service Nova Scotia  
Program and Registry  
Management  
Provincial Tax Commission

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## Heritage Property Rebate

Rebate is equal to the 10% component of the Harmonized Sales Tax (HST) paid on the purchase of building materials to be used for the repair, improvement or restoration of the exterior of a heritage property.

The rebate for purchases made prior to July 1, 2010, is based on a 8% provincial component.

The exterior of a heritage property includes a foundation and framing or structural members.

Eligible building materials do not include metal or plastic cladding materials.

A heritage property used for non-commercial purposes or heritage properties owned and occupied by non-profit community, charitable, fraternal, educational, recreational, cultural or sporting organizations or institutions may qualify for the rebate.

"Heritage Property" means a municipal heritage property or a provincial heritage property as defined in the *Heritage Property Act*.

Only projects approved by heritage division or heritage advisory committee of a municipality prior to the start of the work may be eligible for the rebate.

The **purchaser** of the building materials is the **only party** entitled to a rebate.

A copy of the following documents is required to support your application:

- (a) A copy of the Bill of Sale or Sales Invoices for the building materials purchased showing the purchase price, the HST paid, the name of the seller and buyer, the HST# of the seller and a description of the materials purchased;  
**and**
- (b) a copy of the building permit issued in respect of the work;  
**and**
- (c) a statement of a building inspector certifying the completion of the work in accordance with the approval and certifying the correctness of the requested rebate;  
**and**
- (d) a statement from the heritage division or heritage advisory committee of a municipality certifying that the exterior repair, improvement or restoration was approved.

**For more information on the heritage program, contact:**

### Heritage Property Program

Cultural and Heritage Development  
Department of Communities, Culture and Heritage  
1741 Brunswick Street  
PO Box 456  
Halifax, Nova Scotia B3J 2R5

Phone (902) 424-6396      Fax (902) 424-0710

Rebate forms can be obtained from your nearest Access Nova Scotia office or by calling Service Nova Scotia or on our website (See [Application Form](#)).