

**Refund Application  
Retail Sales Tax on a Used Vehicle**

<b>Name:</b>		
<b>Address:</b>		
<b>Postal Code:</b>		
<b>Refund Requested: \$</b>	<b>Telephone Number: ( )</b>	<b>E-mail:</b>

**Reason for Refund**

- Please select one of the below options and include any required documentation as an attachment to this application form.
- Complete details pertaining to refund eligibility can be found within [Information Circular](#).

<b>RST Refunds – General</b>	
<b>Refund Type</b>	<b>Supporting Documentation Required</b>
<u>Affidavit</u> - vehicle acquired below book value	<input type="checkbox"/> An affidavit fully completed by the purchaser and seller and witnessed by a commissioner of oaths or a justice of the peace – this form can be accessed through the following link - <a href="#">RST Affidavit</a>
<u>Returned to seller</u> – vehicle returned within one year from date of purchase	<input type="checkbox"/> Confirmation of the amount refunded by the seller.
<u>Resold</u> – vehicle resold within 7 days of purchase	<input type="checkbox"/> Copies of the bills of sale for both transactions.
<u>Removed from Province</u> – vehicle removed from NL within 30 days of purchase	<input type="checkbox"/> Copy of the shipping documents, and <input type="checkbox"/> A copy of the vehicle registration from the jurisdiction in which the vehicle has been relocated.

<b>RST Refunds – Relating to Exemptions</b>	
<b>Refund Type</b>	<b>Supporting Documentation Required</b>
<u>Indian or Band</u> – Acquired by an Indian or Band, as defined under the Indian Act (Canada) with the vehicle having been sold or delivered on a reserve	<input type="checkbox"/> Proof of Indian or Band Status, and <input type="checkbox"/> Confirmation of the sale or delivery taking place on the reserve.
<u>Taking up Residency in NL</u> – vehicle brought into NL within 6 mths. and owned > 30 days prior to NL residency	<input type="checkbox"/> A copy of the most recent vehicle registration from another jurisdiction in owner's name, <input type="checkbox"/> A completed <a href="#">RST Declaration Form</a> .
<u>Non-Resident Student</u> – vehicle brought into NL by a person attending an educational institution or enrolled in apprenticeship or internship program	<input type="checkbox"/> A copy of the most recent vehicle registration from another jurisdiction in owner's name, and <input type="checkbox"/> Proof of enrollment in an educational institution, or <input type="checkbox"/> Written articles of training or contract of apprenticeship or internship.
Diplomatic and consular agents, officers or employees, including spouses	<input type="checkbox"/> A copy of the individual's identity card from Global Affairs Canada authorizing the exemption in the province.
<u>Bona Fide Commercial Aquaculturalist</u> – Acquired for use on aquaculture site solely for cultivation of aquatic plants or animals, including sea ranching	<input type="checkbox"/> A copy of the aquaculture licence issued by the Department of Fisheries, Forestry and Agriculture under the Aquaculture Act.

Refund Type	Supporting Documentation Required
<u>Member of Visiting Forces</u> – Limited to a passenger vehicle, motor home, or travel trailer.	<input type="checkbox"/> A copy of the person's identification card issued by the Department of National Defense, confirming the person is a member of the Visiting Forces.
Bequest by individuals who resided outside the province	<input type="checkbox"/> A copy of the will showing the bequest, or <input type="checkbox"/> An affidavit from the estate administrator.
<u>A gift from a family member who resides outside NL</u> - Must have been owned by the immediate family member > 2 years prior to vehicle entering province.	<input type="checkbox"/> A copy of the most recent vehicle registration from another jurisdiction in the name of the family member, and <input type="checkbox"/> A completed <a href="#">RST Declaration Form</a> .
Sold or Transferred by One or More Natural Persons to a Corporation	<input type="checkbox"/> Please contact the Department of Finance per the information below for specific required documents.
Aircraft for Public Transportation or the Operation of Flying Schools	<input type="checkbox"/> A copy of a license issued by Transport Canada to operate a flight school or commercial air service.
A qualifying motor vehicle as defined under Section 258.1 the Excise Tax Act (Canada)	<input type="checkbox"/> Proof the vehicle is equipped with a device to enable a wheelchair or scooter to enter/leave the vehicle (i.e. photo of the vehicle lift device, including vehicle plate number), and <input type="checkbox"/> Proof that the vehicle is fitted with auxiliary driving controls (i.e. photo of the vehicle/auxiliary controls), or <input type="checkbox"/> A medical practitioner certifying that the person who is being transported in or is operating the vehicle is disabled.
Boats and vessels required to be registered under the Atlantic Fishery Regulations (Canada)	<input type="checkbox"/> A copy of the vessel registration card.
A farm tractor over 25 horsepower, along with attachments	<input type="checkbox"/> Complete description of the make, model and horsepower of tractor, and <input type="checkbox"/> A completed <a href="#">RST Declaration Form</a> .

**In addition to the supporting documentation specified above, please include the following with your refund application:**

- Receipt of taxes paid
- Bill of sale
- Complete Supplier Setup under the following link: [Supplier Form - Finance \(gov.nl.ca\)](#) or send a fully completed [Supplier Setup and Maintenance Form](#)

I HERBY CERTIFY THAT THE INFORMATION CONTAINED IN THIS APPLICATION AND SUPPORTING DOCUMENTS IS CORRECT TO THE BEST KNOWLEDGE AND BELIEF OF THE UNDERSIGNED AND THAT ALL RELEVANT FACTS HAVE BEEN REVEALED.

NAME (Please Print)

TITLE

SIGNATURE

DATE

**It is a serious offence to make a false statement or to provide false information on this refund claim. The Minister reserves the right to audit records to substantiate this claim.**

**THIS FORM AND RELATED INFORMATION MUST BE FORWARDED TO:**  
**Dept. of Finance, Tax Administration Division**  
**P.O. Box 8700, St. John's, NL A1B 4J6**

**Telephone: (709) 729-6297 Toll Free: 1-877-729-6376**  
**Fax: (709) 729-2856 Email: [taxadmin@gov.nl.ca](mailto:taxadmin@gov.nl.ca)**