

Finance and Treasury Board
 Revenue Administration Division
 P.O. Box 3000
 Fredericton, NB, E3B 5G5
 Telephone: 1-800-669-7070
 Fax: 1-506-457-7335

Application For Refund
 of Provincial Vehicle Tax (PVT)
 for extensively damaged or exceptionally high
 mileage Motor Vehicles and Off-Road Vehicles



APPLICANT INFORMATION (PLEASE PRINT)

Name:	Address:
Phone:	
Email address:	

DESCRIPTION

Year:	Make:	Model:	Plate #:
Serial #/VIN #:		Odometer reading:	

TYPE OF REFUND

Extensive Damage (Please describe)

Documentation Requirements

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

- copy of the bill of sale;
- copy of the Service New Brunswick receipt showing payment of the PVT;
- documentation pertaining to the damage sustained by the vehicle which may include:
 - copy of a recent repair invoice or service estimate from a licensed car dealer or licensed repair facility;
 - copies of invoices for parts (must include taxes paid and must have been purchased to repair the damage)
 - photographs showing damage;
 - copy of a recent Motor Vehicle Inspection Report;
 - copies of accident reports filed by police; and
 - insurance documentation providing details of loss or damage.

Exceptionally High Mileage

For the purpose of administering the high mileage refund, exceptionally high mileage is defined as mileage in excess of an average of 20,000 kms per model year.

Documentation Requirements

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

- copy of the bill of sale;
- copy of the Service New Brunswick receipt showing payment of the PVT;
- documentation supporting the actual mileage of the vehicle which includes:
 - a copy of the latest Motor Vehicle Inspection; or
 - a copy of a recent repair/service invoice, or similar documentation, for work performed by a licensed car dealer or licensed repair facility which shows the Vehicle Identification Number and mileage of the vehicle.

EXTENSIVE DAMAGE

Examples of Extensive Damage

Major vehicle component failure:

- engine damage;
- airbag replacement;
- engine control unit (ECU) replacement;
- transmission failure; and,
- steering pump replacement.

Major structural damage:

- when any part of the vehicle which is part of the main body or frame, or is designed to ensure structural integrity, is damaged.

Major paint/finish defects or flaws:

- significant peeling, bubbling or other finish flaws on newer vehicles; and
- significant rust perforations.

Overall poor condition:

- when a vehicle has not received proper maintenance and significant repairs are necessary to bring the vehicle to average condition. A combination (three or more) of the following may be considered **if completed within 30 days of the date of purchase;**
 - complete replacement of front/rear brakes and front/rear brake components;
 - manifold gaskets or exhaust gaskets;
 - drive axles;
 - small bearings, bushings or seals;
 - glass chips or cracks that occur in the wiper line;
 - missing and/or damaged mirrors and/or headlight assemblies; and
 - other repairs necessary to bring the vehicle to average condition.

CERTIFICATION

NOTE: EVERY PERSON WHO KNOWINGLY PROVIDES FALSE OR MISLEADING INFORMATION IN THE COURSE OF COMPLETING THIS REFUND FORM COMMITS A SERIOUS OFFENCE AND WILL BE SUBJECT TO A PENALTY PRESCRIBED BY LEGISLATION. INCOMPLETE FORMS WILL NOT BE PROCESSED.

Revenue Administration Act, Paragraph 30(1)a: A person who makes a false statement in any form or return provided for under this Act, a revenue Act or any regulation made under this Act or a revenue Act, commits an offence.

Provincial Offences and Procedures Act, Subsection 56(6): Where an Act makes an offence punishable as a category F offence, a judge shall impose a fine of not less than \$240 and not more than \$10,200.

I, _____ (Please print), have prepared this refund form and hereby certify that the value of the vehicle is lower than average due to extensive damage or exceptionally high mileage and that all information given in all parts of this refund form is true and correct.

Signature

Date

The personal information on this refund form is being collected under the authority of the *Harmonized Sales Tax Act* and will be used for the purposes of determining eligibility for a refund of the provincial vehicle tax and/or the tangible personal property tax. If you have any questions regarding the collection and use of this information, please contact the Manager of Tax Administration at Finance and Treasury Board, P. O. Box 3000, Fredericton, NB E3B 5G5. Phone: 1-800-669-7070 or e-mail wwwfin@gnb.ca.