Notice - Purpose-built Rental Housing Rebate

On 9 November 2023, the Government of Nova Scotia approved the temporary rebate for Purpose Built Rental Housing for the provincial portion (PVAT) of the Harmonized Sales Tax (HST) with a construction start date on or after 14 September 2023 but before 2031 and is substantially completed before 2036.

The Nova Scotia rebate has the same design parameters as the temporary 100% GST rebate for Purpose Built Rental Housing announced by the Government of Canada on 14 September 2023. The Nova Scotia rebate will be administered by the Canada Revenue Agency on behalf of the province.

The federal Real Property GST/HST Regulations implement the core rules for the Purpose-built Rental Housing Rebate in respect of the GST and the provincial component of the HST.

Learn more about the federal and provincial rebate:

GST/HST rebate for purpose-built rental housing (PBRH) - Canada.ca

Real Property (GST/HST) Regulations 2024

If this information does not address your particular situation, you can refer to the *Excise Tax Act* (Canada), the relevant regulation, or call GST/HST Rulings at 1 800 959 8287 for additional information.

If you require certainty with respect to a particular GST/HST matter, you may request a ruling. GST/HST Memorandum 1-4, Excise and GST/HST Rulings and Interpretations Service, explains how to obtain a ruling or an interpretation and lists the GST/HST rulings centres.