



Dealer Declaration
(PVT_12 / HST_03)

Finance and Treasury Board
Revenue Administration
Division

TAX CATEGORY: Please indicate the tax category number below for each transfer.

- 1 - 10% HST DUE for vehicles acquired for resale from a GST/HST Registrant.
2 - 2% HST DUE for vehicles acquired from Ontario for resale from a GST/HST Registrant.
3 - 15% HST PAID for vehicles acquired for resale from a GST/HST Registrant.
4 - 0% HST PAID for farm tractors (60HP or more, are zero-rated) acquired for resale from a GST/HST Registrant.
5 - No Provincial Tax to be collected on vehicles & farm tractors acquired on trade-in for resale from a Non-Registrant.
6 - No Provincial Tax to be collected on vehicles & farm tractors aquired by purchase for resale from a Non-Registrant.

I, the undersigned _____, representing (Dealership name) _____,
Dealer Licence # _____, GST/HST # _____, declare that the
vehicles listed below are being transferred into our Dealership's name for resale purposes.

Table with 7 columns: Year, Make, Model, Serial Number, Tax Category, Tax Due. Rows 1-10.

Any tax payable must be paid at the time of registration in New Brunswick.

Signature: _____

Date: _____

Position within the Company: _____

SNB Representative's Initials: _____

The information declared above is subject to audit by the Province of New Brunswick and/or the Canada Revenue Agency (CRA). Finance and Treasury Board conducts regular audits of vehicle transactions to determine if exemptions were applied correctly. All transactions, whether processed through the online system or submitted in person at Service New Brunswick, are subject to audit and verification. If it is determined that a transfer did not qualify for the exemption, an assessment will be issued and may also result in the issuance of fines and or penalties. Additionally, any person who knowingly provides false or misleading information commits an offence and will be subject to fines/penalties prescribed by legislation. 02/2021

INCOMPLETE DECLARATIONS WILL NOT BE PROCESSED