



# 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**.  
A Dealer may be asked to provide a copy of the financing contract and/or financial records to confirm the allowance of the trade-in applied on the subsequent sale of another vehicle or farm tractor sold from the Dealer's inventory.
- 6 - No Provincial Tax** to be collected on vehicles & farm tractors acquired by **purchase** for resale from a **Non-Registrant**.  
A Dealer may be asked to provide a copy of the bill of sale from the Non-Registrant to the Dealer and a copy of cheque/payment transfer from the Dealer to the 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.

	Year	Make	Model	Serial Number	Tax Category	Tax Due
1						
2						
3						
4						
5						
6						
7						
8						
9						
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**