



**Executive
Council**

Nova Scotia

*A certified copy of an Order in Council dated
September 22, 2026*

N.S. Reg. 213/2026

FILED

Date: September 23, 2026

**Rachel L. Jones
Registrar of Regulations
Province of Nova Scotia**

2026-322

The Governor in Council on the report and recommendation of the Minister of Finance and Treasury Board dated September 8, 2026, and pursuant to Section 12B of Chapter 17 of the Acts of 1995-96, the *Revenue Act*, is pleased to amend the *Revenue Act Regulations*, N.S. Reg. 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, to implement the electric and hybrid vehicle levy, in the manner set forth in Schedule “A” attached to and forming part of the Report and Recommendation, effective on and after October 1, 2026.

Certified to be a true copy

A handwritten signature in blue ink, appearing to read 'Taweel'.

Tracey Taweel
Clerk of the Executive Council



Tracey Taweel

Clerk of the Executive Council

Schedule “A”

Amendment to the *Revenue Act Regulations* made by the Governor in Council under Section 12B of Chapter 17 of the Acts of 1995-96, the *Revenue Act*

The *Revenue Act Regulations*, N.S. Reg. 63/1996, made by the Governor in Council by Order in Council 96-230 dated March 29, 1996, are amended by adding the following heading and Sections immediately after Section 31A:

Part IA—Electric and Hybrid Vehicle Levy

Definitions

31B In this Part,

“electric vehicle” means a vehicle that

- (i) is powered solely by an electric motor drawing current from an onboard battery that draws recharge energy when the vehicle is plugged in to an external source of electricity, and
- (ii) does not have an internal combustion engine that provides electrical energy;

“hybrid vehicle” means a vehicle that is powered by

- (i) an electric motor drawing current from an onboard battery that draws recharge energy when the vehicle is plugged in to an external source of electricity, and
- (ii) an internal combustion engine or heat engine;

“levy” means the levy described in Section 12A of the Act;

“non-levy vehicle” means a vehicle that is not an electric vehicle or hybrid

vehicle;

“Registrar” means the Registrar of Motor Vehicles appointed under the *Motor Vehicle Act* or *Traffic Safety Act*;

“reserve” means a reserve as defined in the *Indian Act* (Canada);

“vehicle permit” means 1 of the following:

- (i) a permit issued in accordance with Section 16 of the *Motor Vehicle Act*,
- (ii) a vehicle permit as defined in the *Traffic Safety Act*.

Declaration of electric vehicle or hybrid vehicle

31C If required by the Registrar, a person who is applying for or renewing a vehicle permit must declare to the Registrar whether the vehicle permit is for an electric vehicle or a hybrid vehicle.

Non-application of Subsection 12A(1) of Act

Vehicle weighing more than 5000 kg

31D Subsection 12A(1) of the Act does not apply to an electric vehicle or hybrid vehicle that weighs more than 5000 kg.

Vehicle issued specific type of vehicle permit

31E Subsection 12A(1) of the Act does not apply to an electric vehicle or hybrid vehicle that is issued 1 of the following types of vehicle permit:

- (a) an in-transit permit issued in accordance with Section 30 of the *Motor Vehicle Act*;
- (b) a temporary breakdown permit, unladen weight permit or temporary number permit issued in accordance with the *Temporary Registration Permits Regulations* made under the *Motor Vehicle Act*;
- (c) a special-purpose permit issued in accordance with Section 80 of the *Vehicle Documents Regulations* made under the *Traffic Safety Act*.

Vehicle eligible for specific type of vehicle number plate or sticker

31F Subsection 12A(1) of the Act does not apply to an electric vehicle or hybrid vehicle that is eligible for any of the following types of vehicle number plate or sticker:

- (a) a number plate bearing the word “RESTRICTED” issued in accordance with Section 1 of the *Restricted Vehicles—Identification and Registration Regulations* made under the *Motor Vehicle Act* or a restricted number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (b) an FM number plate issued in accordance with Section 4 of the *Number Plates for Farmers and Fishermen Regulations* made under the *Motor Vehicle Act* or the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (c) a number plate issued in accordance with Section 2 of the *Agricultural Equipment Registration Exemption and Number Plates Regulations* made under the *Motor Vehicle Act* or an FT number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (d) a motorcycle number plate issued in accordance with the *Registration of Motorcycles Regulations* made under the *Motor Vehicle Act* or the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (e) a sticker issued in accordance with the *Motor-driven Cycles Regulations* made under the *Motor Vehicle Act* or a limited speed motorcycle number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (f) a commercial number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (g) a miscellaneous powered equipment number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (h) an antique number plate issued in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*.

Vehicle eligible to be registered as specific type

31G Subsection 12A(1) of the Act does not apply to an electric vehicle or hybrid vehicle that is eligible to be registered as any of the following:

- (a) an antique vehicle in accordance with the *Registration of Antique Vehicles Regulations* made under the *Motor Vehicle Act*;

- (b) a camper in accordance with the *Registration Fees for Campers Regulations* made under the *Motor Vehicle Act* or a recreational vehicle in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*;
- (c) a commercial motor vehicle in accordance with the *Commercial Vehicle Permits and Registration Regulations* made under the *Motor Vehicle Act*;
- (d) a commercial vehicle registered under the International Registration Plan in accordance with the *Number Plates for Commercial Vehicles Registered Under the International Registration Plan Regulations* made under the *Motor Vehicle Act* or a commercial vehicle in accordance with the *Vehicle Documents Regulations* made under the *Traffic Safety Act*.

Person seeking replacement vehicle permit

31H Subsection 12A(1) of the Act does not apply to a person seeking a replacement for an unexpired vehicle permit for an electric vehicle or hybrid vehicle.

Person with vehicle located on reserve

31I Subsection 12A(1) of the Act does not apply to a person who is registered under the *Indian Act* (Canada) and who is applying for or renewing a vehicle permit for an electric vehicle or hybrid vehicle that will be located on a reserve the majority of the time if the person does all of the following:

- (a) makes a statement to the Registrar declaring that the electric vehicle or hybrid vehicle will be located on a reserve the majority of the time;
- (b) provides the Registrar with proof that they are registered under the *Indian Act* (Canada).

Levy

Levy for vehicle permit with 1 year term

31J A person required to maintain a vehicle permit that has a 1 year term and is for an electric vehicle or hybrid vehicle must pay half of the applicable levy amount set out in subsection 12A(2) of the Act upon application for or renewal of the vehicle permit.

Prorated levy

31K (1) For a person who is transferring an existing vehicle permit issued for a non-levy vehicle to an electric vehicle or hybrid vehicle, the amount of the levy is prorated in accordance with the following formula:

$$\text{prorated amount of levy to be paid} = L \times N_{\text{rem}} \div N_{\text{tot}}$$

in which

L = the levy amount payable for an electric vehicle or hybrid vehicle under subsection 12A(2) of the Act

N_{rem} = the number of full calendar months remaining before the existing vehicle permit expires

N_{tot} = the total number of calendar months in the term of the existing vehicle permit.

- (2) For a person who is transferring an existing vehicle permit issued for a hybrid vehicle to an electric vehicle, the amount of the levy is prorated in accordance with the following formula:

$$\text{prorated amount of levy to be paid} = (L_{\text{EV}} - L_{\text{H}}) \times N_{\text{rem}} \div N_{\text{tot}}$$

in which

L_{EV} = the levy amount payable for an electric vehicle under clause 12A(2)(a) of the Act

L_{H} = the levy amount payable for a hybrid vehicle under clause 12A(2)(b) of the Act

N_{rem} = the number of full calendar months remaining before the existing vehicle permit expires

N_{tot} = the total number of calendar months in the term of the existing vehicle permit.

Proof of levy payment

31L Any of the following is proof, in the absence of evidence to the contrary, that a person paid the levy as required by subsection 12A(1) of the Act:

- (a) a valid vehicle permit indicating the vehicle's fuel type;
- (b) a receipt issued by the Registrar for payment of the levy.

Refund of levy

31M (1) A person is eligible for a refund of a portion of the levy that they paid to apply for or renew their vehicle permit in any of the following circumstances:

- (a) the person returns the unexpired vehicle permit or any other documents required by the Registrar to the Registrar;
- (b) the person sells the vehicle that the vehicle permit was acquired or renewed for to a third party and provides the Registrar with a proof of sale of the vehicle;
- (c) the Registrar determines that the person paid more than the applicable levy amount set out in subsection 12A(2) of the Act for an electric vehicle or hybrid vehicle.

(2) A levy refund payable under this Section must be calculated in accordance with the following formula:

$$\text{levy refund} = L \times N_{\text{rem}} \div N_{\text{tot}}$$

in which

$L =$ the levy amount paid to apply for the vehicle permit or for the most recent renewal of the vehicle permit

$N_{\text{rem}} =$ the number of full calendar months remaining before the existing vehicle permit expires

$N_{\text{tot}} =$ the total number of calendar months in the term of the existing vehicle permit.

(3) The Registrar may deduct any of the following amounts owed by a person from a levy refund calculated under subsection (2):

- (a) an amount owed to His Majesty under Section 12A of the Act or under the *Traffic Safety Act*;
- (b) any other amount owed to the Registrar.

Delegation of levy administration authority

31N Without limiting the Minister's power under the Act and in addition to the power delegated to the Registrar under subsection 12A(3) of the Act, the Minister delegates all

of the following powers to the Registrar for the purpose of administering the levy under subsection 12A(1) of the Act:

- (a) to assess and collect prorated payments of the levy;
- (b) to assess and issue refunds or partial refunds of the levy;
- (c) to collect information necessary to determine the applicability of subsection 12A(1) of the Act to a person or vehicle;
- (d) to determine the applicability of subsection 12A(1) of the Act to a person or vehicle in accordance with these regulations.