

Seasonal Tourist Business Designation Frequently Asked Questions

This program is administered by PVSC on behalf of the Nova Scotia government.

Applications must be received by September 1 each year.

A new application must be submitted each year.

What is a Seasonal Tourist Business?

A seasonal tourist business is a restaurant, roofed accommodation or camping establishment that is open for part of the taxation year and closed for a total of at least four months during the same taxation year. The four months do not need to be consecutive.

Is my business eligible for the Seasonal Tourist Business Designation?

To qualify for the designation, property owners must apply each year and show that the seasonal tourist business meets all the following criteria:

1. It is open for part of the taxation year and closed for a total of at least four months during the same taxation year (April 1 to March 31). The four months do not need to be consecutive.
2. It is occupied or used for one of the following purposes:
 - a. A restaurant;
 - b. A roofed accommodation licensed under the *Tourist Accommodation Registration Act*; or
 - c. A camping establishment, as defined in the *Assessment Act*.

Note: Any premises, or part of premises, licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge are not eligible for the designation. For example, if a business operates as a restaurant during the day and converts to a lounge or nightclub at any time, it is not eligible.

3. It is operated by the assessed property owner or their relative (parent, sibling, child, grandchild, or spouse).
4. It is managed and at least 50% owned by the assessed property owner, or their relative. In the case of a corporation, at least 50% of the voting shares must be held by the property owner or their relative.

Note: If more than one business operates on the property, the main business must be a seasonal tourist business, and all businesses on the property must be closed for at least four months during the taxation year.

How do I apply?

Complete the application form and submit it by email to inquiry@pvsc.ca with the **subject line: STBD Application** by September 1, 2026. You can download the form from pvsc.ca or request a copy by contacting PVSC at 1-800-380-7775 or inquiry@pvsc.ca.

Do I need to apply every year?

Yes. A new application must be submitted each year, even if your property received the designation in a previous year.

What happens if I miss the September 1 deadline?

PVSC does not have authority to extend the deadline or accept late applications. Applications must be received by PVSC by September 1 each year.

How do I know if I've been approved?

If your property is designated as a Seasonal Tourist Business, it will be noted on your assessment notice, which is sent each January. If your application is denied, you will be contacted by PVSC.