

**The Canada Revenue Agency answers questions
on the harmonized sales tax (HST)**


The answers to dozens of questions about point-of-sale rebates are available from the Canada Revenue Agency (CRA).

The provinces of Ontario and British Columbia are introducing a harmonized sales tax (HST) which will replace existing provincial sales taxes and the federal goods and services tax in those provinces beginning July 1, 2010, and will be administered by the Canada Revenue Agency (CRA).

As part of these changes, the governments of Ontario and British Columbia will provide point-of-sale rebates of the provincial part of the HST payable on sales of certain designated items. The vendor will automatically credit the provincial part of the HST and only collect the 5% federal part of the HST payable on the sale of a designated item.

To provide detailed information about point-of-sale rebates, the CRA has posted a series of questions and answers on its HST Web at:

<http://www.cra-arc.gc.ca/tx/pstr/rbts/psr/menu-eng.html>.

For more information about the implementation of the HST, go to www.cra.gc.ca/harmonization. The CRA updates these pages regularly. To receive information as it is updated, sign up for the HST electronic mailing list (www.cra.gc.ca/lists) or  RSS feed (www.cra.gc.ca/rssfeeds).