


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

The answers to dozens of questions on **housing rebates, grandparented housing sales** and more are available from the Canada Revenue Agency (CRA).

The CRA recognizes that understanding how the HST applies to transactions that straddle the July 1, 2010, implementation date can be complex. To provide you with answers, the CRA is developing an ever-growing list of information products to help businesses understand the transitional rules that will apply to transactions that are in progress on July 1.

For answers to the questions on housing rebates, grandparented housing sales and more, check out the CRA's *Harmonized Sales Tax for Ontario – Questions and Answers on Housing Rebates and Transitional Rules for Housing and Other Real Property Situated in Ontario (Notice 244)* at:

www.cra.gc.ca/E/pub/gj/notice244/notice244-e.html, and *Harmonized Sales Tax for British Columbia – Questions and Answers on Housing Rebates and Transitional Rules for Housing and Other Real Property Situated in British Columbia (Notice 246)* at www.cra.gc.ca/E/pub/gj/notice246/notice246-e.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).