

# HST Rebate Reference Table

## Sale of New or Substantially Renovated Properties

Agreement Date	Title Transfer Date <sup>^</sup>	GST/ HST	BC New Housing Rebate	Transitional New Housing Rebate	Transitional Tax Adjustment (TTA)
<b>Single Unit Homes</b>					
<b>Before</b>					
Nov. 19, 2009	After June 30, 2010	5%	No	No	Yes
<b>(Grandparented)</b>					
After Nov. 18, 2009	Before July 1, 2010	5%	No	N/A	N/A
After Nov. 18, 2009	After June 30, 2010	12%	Yes	Yes	No
<b>Condominiums</b>					
<b>Before</b>					
Nov. 19, 2009	After June 30, 2010	5%	No	Yes*	Yes
<b>(Grandparented)</b>					
After Nov. 18, 2009	Before July 1, 2010	5%	No	N/A	N/A
After Nov. 18, 2009	After June 30, 2010	12%	Yes	Yes*	No

<sup>^</sup>Ownership and/or possession \* Builder claims rebate