

**Notice of Change** May 2006

**GST/HST Memorandum 19.2, *Residential Real Property***

Paragraph 49 is revised to reflect that Policy Statement P-155, *Substantial Renovation*, is obsolete and is replaced by Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*.

Paragraph 51 is revised to include a reference and a link to Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*.

The electronic version of this memorandum is updated to reflect these changes.