

NOTICE OF CHANGE

September 28, 2005

GST/HST Memorandum 19.3.1, *Rebate for Builder-Built Unit (Land Purchased)*
dated July 1998

The following change should be made to the above-mentioned publication:

On page 5, delete the reference to **Sch. V, Part 1, s 8** in the left hand column and the second sentence of paragraph 10 (e).

DELETE:

If residential
condominium unit
~~Sch. V, Part 1, s 8~~

- (e) an interest in the common areas of a residential condominium unit and, as well, the consideration for the purchase of a parking space in the condominium complex, provided that the ownership or possession of the parking space was transferred at the same time that ownership or possession of the condominium unit was transferred. ~~Effective for supplies made after December 10, 1998, total consideration would also include payment to the builder for a parking space situated within the boundaries of a condominium or strata lot plan if, at the same time or as part of the same transaction, the buyer also receives an exempt supply by way of sale of a residential condominium unit described by the same plan.~~

New paragraph should read as follows:

If residential
condominium unit

- (e) an interest in the common areas of a residential condominium unit and, as well, the consideration for the purchase of a parking space in the condominium complex, provided that the ownership or possession of the parking space was transferred at the same time that ownership or possession of the condominium unit was transferred.

Please note that the database version of GST/HST 19.3.1 is being revised to reflect this change.