

Notice of Change May 2006

GST/HST Memorandum 19.3, *Real Property Rebates*

Paragraphs 8 and 9 of this memorandum are revised to reflect that Policy Statement P-153, *Construction of a Major Addition to a Single Unit Residential Complex*, is obsolete and is superseded by Technical Information Bulletin B-092, *Substantial Renovations and the GST/HST New Housing Rebate*.

Paragraph 15 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 will be updated to reflect these changes.