

December 2002

Notice of Change, GST/HST Memorandum 19.2, *Residential Real Property*
December 2002

Paragraph 1(d) of this memorandum should be changed to read as follows:

(d) the person acquires an interest in the residential complex for the primary purpose of selling the complex, or interest in the complex, or making one or more supplies thereof by way of lease, licence or similar arrangement to persons (other than individuals who are acquiring the complex or part thereof otherwise than in the course of a business or an adventure or concern in the nature of trade) at a time when

(i) in the case of a condominium complex or residential condominium unit, it is not yet registered as a condominium, or

(ii) in any case, it has not yet been occupied by an individual as a place of residence or lodging ;
or

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