



Canada Revenue Agency Are you HST ready?

The Canada Revenue Agency answers your harmonized sales tax (HST) questions about:

Transitional rules for personal property and services

When do suppliers begin charging the HST on supplies made in Ontario or British Columbia?

How does the HST apply to the returns and exchanges that straddle the implementation date?

How does the HST apply to sales made by direct sellers?

The answers to these questions and dozens more are now available from the Canada Revenue Agency (CRA).

The CRA understands that it can be challenging to navigate transactions that straddle the July 1, 2010, implementation date for the harmonized sales tax. To provide you with answers, the CRA is developing an ever-growing suite of Info Sheets to help businesses understand the transitional rules that will apply to transactions that are in progress on July 1, 2010. You should also be aware that the HST has implications for some transactions as of May 1, 2010.

For answers to the questions above, check out:

<http://www.cra-arc.gc.ca/tx/pstr/trnstnl/prsnl/menu-eng.html> in the Forms and publications section, which includes links to *Harmonized Sales Tax for Ontario and British Columbia – Questions and Answers on General Transitional Rules for Personal Property and Services (Notice 247)*, and to the Info Sheets about the transitional rules.

For information about everything HST-related, go to **www.cra.gc.ca/harmonization**. While you're there, sign up for the HST  RSS feed or electronic mailing list, and let the CRA update you about new tools, forms, and legislation.

