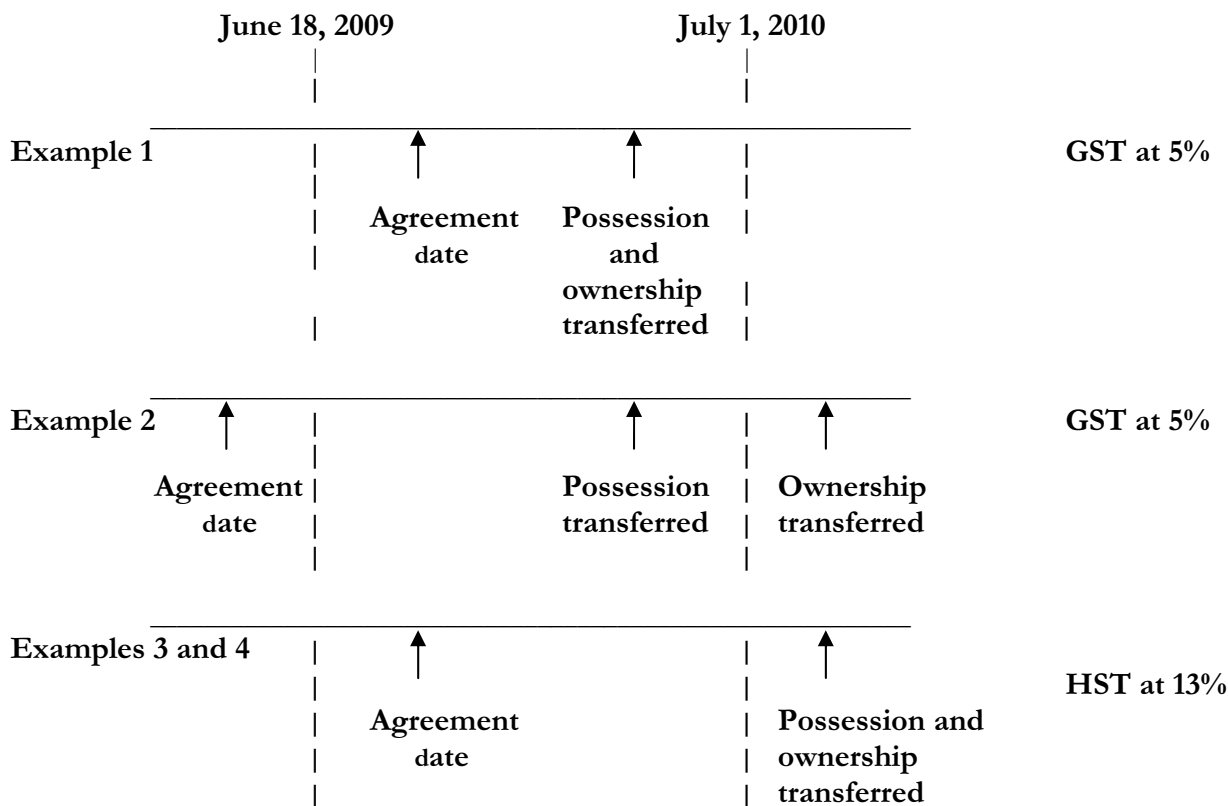


**Appendix A – Summary chart – Purchases of newly constructed or substantially renovated housing**

**APPLICATION OF HST – GENERAL RULE**



**GRANPARENTING RULE**

