

HST Rebate Reference Table

Sale of New or Substantially Renovated Properties

| Agreement Date | Title Transfer Date [^] | GST/HST | BC New Housing Rebate | Transitional New Housing Rebate | Transitional Tax Adjustment (TTA) |
|----------------------------------|----------------------------------|---------|-----------------------|---------------------------------|-----------------------------------|
| Single Unit Homes | | | | | |
| Before | | | | | |
| Nov. 19, 2009 (Grandparented) | After June 30, 2010 | 5% | No | No | Yes |
| After Nov. 18, 2009 | Before July 1, 2010 | 5% | No | N/A | N/A |
| After Nov. 18, 2009 | After June 30, 2010 | 12% | Yes | Yes | No |
| Condominiums | | | | | |
| Before | | | | | |
| Nov. 19, 2009 (Grandparented) | After June 30, 2010 | 5% | No | Yes* | Yes |
| After Nov. 18, 2009 | Before July 1, 2010 | 5% | No | N/A | N/A |
| After Nov. 18, 2009 | After June 30, 2010 | 12% | Yes | Yes* | No |

[^]Ownership and/or possession * Builder claims rebate