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Note: References are to sections of the *Excise Tax Act*. VI-VII-3 means ETA Schedule VI, Part VII, section 3. “Memo” numbers **beginning with 1 to 31** are the Canada Revenue Agency’s GST/HST Memoranda, published since 1994 (formerly called “New Memoranda”), originally numbered with dots but changed around 2018 to dashes (e.g., 3.3.1 is now “Memo 3-3-1”). “Memo” numbers **beginning 100 or later** are the CRA’s pre-1994 GST Memoranda, some of which are still current (e.g., “Memo 300-6-1”). Policy P-045 means CRA Policy Statement P-045. GI-097 means CRA GST/HST Info Sheet GI-097. These are all reproduced in *GST Memoranda, Bulletins, Policies & Info Sheets* and in the *Canada GST Service* and on *GST Partner* and *Taxnet Pro*, and are also available on the CRA web site. “Not exempt” and “not zero-rated” mean excluded from a stated exemption or zero-rating, but not necessarily taxable — another provision may exempt or zero-rate the supply. References to Analysis are to David Sherman’s commentary in *Canada GST Service, GST Partner* and *Taxnet Pro*.

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- \$10,000 minimum value of specified supply for Special Quick Method for public service bodies, *Streamlined Accounting (GST/HST) Regulations* s. 19(1)“specified supply”(b)
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- \$16,080 maximum Ontario owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$17,588 maximum BC owner-built home rebate when not paying HST on land, *New Harmonized Value-added Tax System Regulations*, No. 2, s. 46(2)(d)
- \$24,000 maximum Ontario new housing rebate, *New Harmonized Value-added Tax System Regulations*, No. 2, ss. 41(2), 43(1), 45(2), 46(2)(c), 47(3), 47(5), 47(7)
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