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Where to find Harmonized Sales Tax (HST) rules

The HST changes that took effect in 2010, 2013 and 2016 can primarily be found in the following key provisions of the *Excise Tax Act* and the GST/HST Regulations:

Electronic filing and mandatory reporting	278.1(2.1), 280.11, 284.01; <i>Electronic Filing and Provision of Information (GST/HST) Regulations</i>
Financial institutions — special attribution method	225.2; <i>Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations</i>
Input tax credit recapture for large businesses	236.01; <i>New Harmonized Value-added Tax System Regulations, No. 2</i> (“NHRegs#2”), ss. 26–38
New housing rebates (ON, NS, NL, PEI)	256.21; NHRegs#2, ss. 40–47; <i>Real Property (GST/HST) Regulations</i>
Place of supply rules (to determine what rate of tax applies)	Schedule IX; <i>New Harmonized Value-added Tax System Regulations</i> (“NHRegs”), ss. 2–33.2
Point-of-sale rebates for books, children’s clothing, car seats, newspapers, etc.	234(3); <i>Deduction for Provincial Rebate (GST/HST) Regulations</i>
Rebates of HST (where not for use in HST province)	261.1–261.5; NHRegs#2, ss. 16–22
Self-assessment of HST	220.01–220.09; NHRegs#2, ss. 16–22
Transitional rules (NB and NL rate increase, July 2016)	NHRegs, ss. 33.4–33.5 (History), 58.48–58.56
Transitional rules (NS rate decrease, April 2025)	NHRegs, ss. 58.65–58.68
Transitional rules (PEI rate increase, October 2016)	NHRegs, ss. 33.3(3) (History), 58.58–58.62
Withdrawal of BC from HST (April 2013)	<i>British Columbia HST Regulations</i>