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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:

<b>Electronic filing</b> and mandatory reporting	278.1(2.1), 280.11, 284.01; <i>Electronic Filing and Provision of Information (GST/HST) Regulations</i>
<b>Financial institutions — special attribution method</b>	225.2; <i>Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations</i>
<b>Input tax credit recapture</b> for large businesses	236.01; <i>New Harmonized Value-added Tax System Regulations, No. 2</i> (“NHRs#2”), ss. 26–38
<b>New housing rebates</b> (ON and BC, from 2010)	256.21; NHRs#2, ss. 40–47
<b>Place of supply rules</b> (to determine what rate of tax applies)	Schedule IX; <i>New Harmonized Value-added Tax System Regulations</i> (“NHRs”), ss. 2–33.2
<b>Point-of-sale rebates</b> for books, children’s clothing, car seats, newspapers, etc.	234(3); <i>Deduction for Provincial Rebate (GST/HST) Regulations</i>
<b>Rebates</b> of HST (where not for use in HST province)	261.1–261.5; NHRs#2, ss. 16–22
<b>Self-assessment</b> of HST	220.01–220.09; NHRs#2, ss. 16–22
<b>Transitional rules</b> (ON and BC, July 2010, general)	NHRs, ss. 38–55
<b>Transitional rules</b> (ON and BC, July 2010, real property)	NHRs#2, ss. 48–58
<b>Transitional rules</b> (PEI, general, April 2013)	NHRs, ss. 58.2–58.45
<b>Transitional rules</b> (PEI, real property, April 2013)	NHRs#2, ss. 58.01–58.11
<b>Transitional rules</b> (NB and NL rate increase, July 2016)	NHRs, ss. 33.4–33.5 (History), 58.48–58.56
<b>Transitional rules</b> (PEI rate increase, October 2016)	NHRs, ss. 33.3(3) (History), 58.58–58.62
<b>Withdrawal of BC from HST</b> (April 2013)	<i>British Columbia HST Regulations</i>

