



Prepare for Ontario's HST:

#6 – Important Dates to Remember

Here are some of the key dates you should be aware of as you prepare for the Harmonized Sales Tax (HST).

June 18, 2009

- Ontario released its transitional rules regarding new housing in **Information Notice No. 2, Helping Homebuyers and the Housing Industry with an Enhanced New Housing Rebate, a New Rental Housing Rebate and Transitional Rules**, available at ontario.ca/taxchange.
- Sales of new homes under written agreements entered into on or before this date will not be subject to the provincial component of the HST.
- The federal government has proposed changes to the place of supply rules for the HST that will generally apply to supplies made on or after this date to coincide with the transitional rules. For more information on the place of supply rules, see **GST/HST Technical Information Bulletin B-103, Harmonized Sales Tax – Place of Supply Rules for Determining Whether a Supply is Made in a Province**, available on the Canada Revenue Agency's website at cra.gc.ca/harmonization.

October 14, 2009

- Ontario released its transitional rules regarding property and services in **Information Notice No. 3, General Transitional Rules for Ontario HST**, available at ontario.ca/taxchange.
- Certain businesses and public service bodies may be required to self-assess the provincial component of the HST on consideration paid or payable after this date and before May 1, 2010 for property or services to be provided after June 2010. The Ontario component of the HST must be accounted for by the due date of their GST/HST return for the reporting period that includes July 1, 2010, if that return is due before November 2010.

May 1, 2010

- Effective for transactions on or after this date, suppliers in Ontario are generally required to charge 13 per cent HST on goods where ownership and possession of the goods are transferred after June 30, 2010 or on the portion of services performed after June 30, 2010.

June 30, 2010

- All RST vendors will receive a final Retail Sales Tax (RST) return that ends on this date. Vendors whose normal reporting period ends after June 30, 2010 will be required to file a final RST return for the shortened period ending on this date. Final returns are due by July 23, 2010.

July 1, 2010

- Implementation date of HST in Ontario. Suppliers of taxable goods and services in Ontario are generally required to charge, collect and remit HST.
- RST will continue to apply to taxable insurance premiums and private sales of used vehicles.

October 31, 2010

- All RST liabilities are to be reconciled no later than this date and any RST that is collected or becomes payable (for example, any tax still owing from customers) after June 2010 is to be reported on a supplemental return to be filed by the business owner on or before the 23rd day of the following month. Additional information about supplemental returns will be provided in the near future.
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For More Information:

- Call Ontario's Budget hotline at 1-800-337-7222 and Teletypewriter (TTY) 1-800-263-7776 or visit ontario.ca/taxchange for general information on introduction of the HST in Ontario and wind down of the RST.
- Canada Revenue Agency is your source for the latest information on how the transitional rules apply, how to get ready for the HST and the application of HST. Visit the CRA's "Are You HST Ready" website at cra.gc.ca/harmonization or call 1 800 959-5525.

