


The Canada Revenue Agency answers questions on the harmonized sales tax (HST):

The answers to dozens of questions about **place-of-supply rules** are available from the Canada Revenue Agency (CRA).

With the move from the goods and services tax (GST) to the harmonized sales tax (HST) in the provinces of Ontario and British Columbia, business owners and operators may have questions about how the new HST applies to transactions that straddle provincial and territorial boundaries. In these situations, place-of-supply rules will be applied in order to determine the province in which a given supply is considered to have been made, for GST/HST purposes. The new place-of-supply rules came into effect on May 1, 2010, and apply across Canada.

For answers to questions about these rules, the CRA has developed the following publication: *Harmonized Sales Tax – Place of supply rules for determining whether a supply is made in a province*. To view the publication go to:

www.cra-arc.gc.ca/E/pub/gm/b-103/b-103-e.pdf

For more information about the implementation of the HST, go to www.cra.gc.ca/harmonization. The CRA updates these pages regularly. To receive information as it is updated, sign up for the HST electronic mailing list (www.cra.gc.ca/lists) or  RSS feed (www.cra.gc.ca/rssfeeds).