

Leases and Rentals

	GST-taxable before July 1, 2010	PST-taxable before July 1,2010	Is there a change to the amount of tax payable under the HST?
Condo Fees	No GST	No PST	No HST
Residential Rents	No GST	No PST	No HST
Hockey Rink and Hall Rental Fees	5%	No PST	Yes (changes to 13%)

for more info visit <http://www.jainfinancial.com>
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