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An individual may purchase a residence, live in it, renovate, extend or subdivide it, and then sell it, often at a gain. Such activities would generally not constitute an “enterprise” for GST purposes. However, depending on the nature and extent of a homeowner’s activities and the manner in which they are carried out, the homeowner may be found to be selling the properties in the course or furtherance of an enterprise. In this case, GST liabilities and reporting obligations may arise. This article examines what activities relating to one’s residence could constitute an enterprise, the GST implications that could follow, and how a homeowner’s GST risks could be managed.	78

