

## Notice of Change

GST/HST Memorandum 19.4.2, *Commercial Real Property—Deemed Supplies*

The electronic version of GST/HST Memorandum 19.4.2, *Commercial Real Property—Deemed Supplies* is being revised to reflect legislative amendments.

Paragraph 56 of this Memorandum made reference to proposed amendments concerning specified Crown agents. As these proposed amendments are now law, square brackets are being removed and the wording adapted to reflect that the law is now current.

Paragraph 56 is being revised to read as follows:

56. Effective December 11, 1998, the provisions of the Act that apply to specified Crown agents of the federal government also apply to certain provincial Crown agents. The provincial Crown agents that come under the provisions applying to specified Crown agents are those that pay tax on their purchases without invoking their constitutional immunity from taxation because of an agreement entered into by the government of the province and the federal government under section 32 of the *Federal-Provincial Fiscal Arrangements Act*. There could also be provincial Crown agents that are prescribed as specified Crown agents, however, at the time of issuing this Memorandum, none has been prescribed.

In addition, the introductory paragraph that explained the use of square brackets in the Memorandum to mark proposed amendments is being deleted since it is no longer required.