

BULLETIN BOARD ANNOUNCEMENT

October 13, 2000

NOTICE OF CHANGE: In GST/HST Memorandum 2.2, *Small Suppliers*, dated May 1999.

On page 5, after paragraph 19(a), delete the following:

“An exception to this applies to a public service body who has applied to have its branches or divisions designated as small supplier divisions. Refer to paragraph 15.”

The above change is to be made to the above-mentioned publication because the rules respecting the small supplier divisions do not affect the obligation (or calculation of the small supplier threshold) of a body as a whole to register for purposes of the GST/HST.

Please note that the database version of GST/HST Memorandum 2.2 is being revised to reflect this change.