

BULLETIN BOARD ANNOUNCEMENT

Date: April 14, 2004

NOTICE OF CHANGE: In GST/HST Memorandum 3.3, *Place of Supply*, dated April 2000.

The following change is to be made to the above-mentioned memorandum for clarification purposes.

On page 10, paragraph 39, add the following after the last sentence:

The amount of the consideration relating to the Canadian portion should be calculated on a direct line distance basis between the two Canadian end points.

Please note that the database version of GST/HST 3.3 is being revised to reflect this change.