BULLETIN BOARD ANNOUNCMENT

Date: March 25, 2002

NOTICE OF CHANGE: In GST/HST Memorandum 27.2, Conventions, dated February 1995.

The following change is to be made to the above-mentioned publication to indicate a legislative amendment respecting the non-resident rebate and its application to convention foods and beverages. (Note: Paragraphs 4 and 7 of the database version of this publication have already been amended to reflect this change. See Notice of Change dated March 28, 2001). This Notice will apply to the paragraphs 21 and 22 of the above-mentioned publication.

On page 5, delete paragraphs 21 and 22 and add the following:

• Expenses eligible for rebate 21. Identify the expenses that are eligible for the

non-resident rebate. The example includes the

following:

Meals and catering (\$20,000)	
GST (50% of \$1,400)	\$700
Exhibition space rental (\$40,000)	
GST	\$2,800
Services of a conference speaker (\$2,000)	
GST	\$140
Exhibit design services (\$20,000)	
GST	\$1,400
Total amount of non-resident rebate	\$5,040

22. An unregistered non-resident sponsor is entitled to a rebate of \$5,040.

Please note that the database version of GST/HST 27.2 is being revised to reflect this change.