

BULLETIN BOARD ANNOUNCEMENT

Date: September 1, 2000

NOTICE OF CHANGE: In GST/HST Memorandum 3.1, *Liability for Tax*, dated August 1999.

The following change is to be made to the above-mentioned publication to clarify the meaning of “endeavour“ found in subsection 141.01(1), which is referred to in paragraph 177(1)(d).

On page 16, paragraph 84, line 4:

delete the words “ in making a taxable supply of real property”; and

add the following in their place, “in the making of a supply by the principal of real property”

Please note that the database version of GST/HST Memorandum 3.1 is being revised to reflect this change.