

March 24, 2003

NOTICE OF CHANGE:

GST/HST Memorandum 7.5, *Electronic Filing and Remitting*, December 2001

The phrase GST/HST NETFILE should be inserted throughout the memorandum beside every occurrence of the phrase GST/HST TELEFILE.

Please note that the database version of GST/HST Memorandum 7.5 is being revised to reflect this change.