

November 20, 2002

GST/HST Memorandum 2.4 – *Branches and Divisions*, May 1999
NOTICE OF CHANGE:

In paragraph 14, the word “and” has replaced the word “or”. Paragraph 14 should read :

14. To qualify for this designation, each branch or division must:

- have taxable supplies of \$50,000 or less over the previous four consecutive calendar quarters and in the current calendar quarter;

Please note that the database version of GST/HST Memorandum 2.4 is being revised to reflect this change.