

## **BULLETIN BOARD ANNOUNCEMENT**

Date: March 28, 2001

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.

On page 2, paragraph 7, delete the following from the list of examples of ineligible goods and services:

- convention foods and beverages;

On page 2, paragraph 4, add the following to the list of eligible goods and services for conventions

- convention foods and beverages (at the rate of 50% of the tax paid);

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