



Discover the World

April 9, 2009

Attention: All Trade Associations

**Re: Payment of GST on Promotional Programs**

As part of the LCBO's ongoing financial reviews, we've recently completed a tax audit of our Promotional Programs.

As a result of this audit, we have been advised that we must charge GST for the following Promotional Programs: Pods, End Aisle Displays, Discover our Community, Hero Display, Mini Thematics, Seasonal Blockpiles, Shelf Extenders, Ontario Wine Superstars and Popular Picks, Halo Columns, Holiday Catalogue Fee, Shelf Talkers Fee (including New Products, IMAGE, LTO and Air Miles®), Necktags, Contests, Value-Add and Promotional Fee.

**This change is effective for programs beginning Period 1, 2009-10.** Please also note that when the new HST comes into effect, it will also apply to these programs.

We apologize for the short notice of this change to our invoicing process. Should you have any questions, please contact your respective Product or Category Manager.

Thank you for your ongoing support of the LCBO Promotional Programs.

Sincerely,

Shari Mogk-Edwards  
Vice-President, Merchandising