



DD-90-009

Ottawa, Thursday, May 31, 1990

Appeal No. 3012

IN THE MATTER OF an appeal heard on March 8, 1990, pursuant to section 81.19 of the *Excise Tax Act*, R.S.C. 1985, c. E-15;

AND IN THE MATTER OF 12 notices of decision by the Minister of National Revenue, dated January 14, 1988, with respect to 12 notices of objection filed pursuant to section 81.17 of the *Excise Tax Act*.

BETWEEN

SPINNAKERS BREW PUB INC.

Appellant

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

DECISION OF THE TRIBUNAL

The appeal is dismissed. The appellant did not appear at the scheduled hearing and later informed the Tribunal in writing that it wished to withdraw the appeal.

Kathleen E. Macmillan

Kathleen E. Macmillan
Presiding Member

Robert J. Bertrand, Q.C.

Robert J. Bertrand, Q.C.
Member

Sidney A. Fraleigh

Sidney A. Fraleigh
Member

Robert J. Martin

Robert J. Martin
Secretary

UNOFFICIAL SUMMARY

Appeal No. 3012

SPINNAKERS BREW PUB INC.

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

Excise Tax Act - Whether the sale price of beer sold to the British Columbia Distribution Branch and the assessment on that price are correct as calculated.

***DECISION:** The appeal is dismissed. The appellant did not appear at the scheduled hearing and later notified the Tribunal that it was requesting a withdrawal of the appeal.*

Place of Hearing: Vancouver, British Columbia

Date of Hearing: March 8, 1990

Date of Decision: May 31, 1990

Tribunal Members: Kathleen E. Macmillan, Presiding Member

Robert J. Bertrand, Q.C., Member

Sidney A. Fraleigh, Member

Clerk of the Tribunal: Molly Hay

Appearances: Bruce S. Russel, Frank Peddle and Luc Dupont, for the respondent

Appeal No. 3012

SPINNAKERS BREW PUB INC.

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

TRIBUNAL: KATHLEEN E. MACMILLAN, Presiding Member
ROBERT J. BERTRAND, Q.C., Member
SIDNEY A. FRALEIGH, Member

DECISION

This is an appeal pursuant to section 81.19 of the *Excise Tax Act* (the Act) of 12 notices of decision by the Minister dated January 14, 1988, with respect to 12 notices of objection filed pursuant to section 81.17 of the Act.

The appellant is a corporation that manufactures beer and ale in a micro-brewery. Its products are sold on site to patrons of a restaurant-type facility (a pub) that is linked to the micro-brewery. The issue is whether the sale price of beer sold to the British Columbia Distribution Branch and the assessment on that price are correct as calculated.

The appeal was originally filed with the Tariff Board. Pursuant to section 60 of the *Canadian International Trade Tribunal Act*,¹ the appeal is taken up and continued by the Canadian International Trade Tribunal (the Tribunal).

The appellant did not appear for the hearing scheduled at 9:00 a.m. on Thursday, March 8, 1990, in Vancouver, British Columbia.

At the request of the Tribunal, the clerk of the Tribunal contacted the appellant's offices in Victoria. The clerk was informed by an employee of the company that she was under the impression that the appellant intended to withdraw the appeal.

The Tribunal consequently adjourned the proceedings at 10:02 a.m.

A letter, addressed to the Tribunal and signed by the President of the company, confirming that the appellant was requesting a withdrawal of the appeal, was sent by facsimile to the clerk of the Tribunal at 2:30 p.m. on the same day.

1. S.C. 1988, c. 56.

CONCLUSION

Consequently, the appeal is not allowed.

Kathleen E. Macmillan

Kathleen E. Macmillan
Presiding Member

Robert J. Bertrand, Q.C.

Robert J. Bertrand, Q.C.
Member

Sidney A. Fraleigh

Sidney A. Fraleigh
Member