

Ottawa, Tuesday, July 18, 2000

**Appeal No. 2704**

IN THE MATTER OF an appeal filed on January 6, 1987, under section 51.19 of the *Excise Tax Act*, R.S.C. 1970, c. E-13;

AND IN THE MATTER OF a decision of the Minister of National Revenue dated October 10, 1986, with respect to a notice of objection served under section 51.15 of the *Excise Tax Act*.

**BETWEEN**

**596720 ONTARIO LIMITED**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**DECISION OF THE TRIBUNAL**

On consent of the parties, the appeal is allowed. On consent of the parties, the Tribunal declares that the cutaway truck bodies sold by the appellant (which has changed its name to Unicell Limited) which are covered by the eligible refund period from May 1 to October 31, 1985, are exempt from the sales tax imposed by subsection 27(1) of the *Excise Tax Act* pursuant to subsection 29(1) and section 8 of Part XVII of Schedule III to the *Excise Tax Act*. On consent of the parties, the Tribunal hereby varies the respondent's determination by approving a refund claim in the amount of \$242,915.53.

Arthur B. Trudeau

Arthur B. Trudeau  
Presiding Member

Pierre Gosselin

Pierre Gosselin  
Member

Patricia M. Close

Patricia M. Close  
Member

Michel P. Granger

Michel P. Granger  
Secretary