

Ottawa, Tuesday, July 18, 2000

**Appeal No. 2705**

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**

**J.J. TAYLOR & SONS LIMITED**

**Appellant**

**AND**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**DECISION OF THE TRIBUNAL**

On consent of the parties, the appeal is dismissed.

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