



Ottawa, Tuesday, July 18, 2000

Appeal No. 2706

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

DIESEL EQUIPMENT 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 are covered by the eligible refund period from November 1, 1981, to June 30, 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 \$577,624.08.

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