



Ottawa, Monday, July 17, 1995

**Appeal Nos. AP-93-360, AP-94-061,
AP-94-062 and AP-94-063**

IN THE MATTER OF appeals heard on May 3, 1995, under
section 81.19 of the *Excise Tax Act*, R.S.C. 1985, c. E-15;

AND IN THE MATTER OF decisions of the Minister of National
Revenue dated December 22, 1993, and February 18, 1994, with
respect to notices of objection served under section 81.17 of the
Excise Tax Act.

BETWEEN

**LAKEFIELD COLLEGE SCHOOL
McMASTER UNIVERSITY
WILFRID LAURIER UNIVERSITY
UNIVERSITY OF GUELPH**

Appellants

AND

THE MINISTER OF NATIONAL REVENUE

Respondent

DECISION OF THE TRIBUNAL

The appeals are allowed. The Tribunal refers the matter back to the Minister of National Revenue to complete any outstanding steps in processing the appellants' rebate applications.

Charles A. Gracey

Charles A. Gracey
Presiding Member

Robert C. Coates, Q.C.

Robert C. Coates, Q.C.
Member

Lise Bergeron

Lise Bergeron
Member

Michel P. Granger

Michel P. Granger
Secretary

UNOFFICIAL SUMMARY

Appeal Nos. AP-93-360, AP-94-061, AP-94-062 and AP-94-063

**LAKEFIELD COLLEGE SCHOOL
McMASTER UNIVERSITY
WILFRID LAURIER UNIVERSITY
UNIVERSITY OF GUELPH**

Appellants

and

THE MINISTER OF NATIONAL REVENUE

Respondent

The appellants are secondary and post-secondary educational institutions which applied for new housing rebates under section 121 of the Excise Tax Act. The applications relate to student residences built by the appellants. The issue in these appeals is whether the appellants' rebate applications were filed within the time period prescribed under section 121 of the Excise Tax Act.

***HELD:** The appeals are allowed. On May 2, 1995, pursuant to rule 45 of the Canadian International Trade Tribunal Rules, written consents signed by the parties to each appeal were filed with the Tribunal. The consents indicated that the parties agreed that the appeals should be allowed and that the matter be returned to the respondent to process the appellants' applications. Having considered the consents, the Tribunal disposes of the appeals in accordance with the consents. Accordingly, the appeals are allowed, and the matter is referred back to the respondent to complete any outstanding steps in processing the appellants' rebate applications.*

Place of Hearing: Ottawa, Ontario

Date of Hearing: May 3, 1995

Date of Decision: July 17, 1995

*Tribunal Members: Charles A. Gracey, Presiding Member
Robert C. Coates, Q.C., Member
Lise Bergeron, Member*

Counsel for the Tribunal: Hugh J. Cheetham

Clerk of the Tribunal: Anne Jamieson

*Parties: Morris Cooper, for the appellants
Ian McCowan, for the respondent*

Appeal Nos. AP-93-360, AP-94-061, AP-94-062 and AP-94-063

LAKEFIELD COLLEGE SCHOOL
McMASTER UNIVERSITY
WILFRID LAURIER UNIVERSITY
UNIVERSITY OF GUELPH

Appellants

and

THE MINISTER OF NATIONAL REVENUE

Respondent

TRIBUNAL: CHARLES A. GRACEY, Presiding Member
ROBERT C. COATES, Q.C., Member
LISE BERGERON, Member

REASONS FOR DECISION

These are appeals under section 81.19 of the *Excise Tax Act*¹ (the Act) of decisions of the Minister of National Revenue dated December 22, 1993, and February 18, 1994.

The appellants are secondary and post-secondary educational institutions which applied for new housing rebates under section 121 of the Act. The applications relate to student residences built by the appellants. The issue in these appeals is whether the appellants' rebate applications were filed within the time period prescribed under section 121 of the Act.

On May 2, 1995, pursuant to rule 45 of the *Canadian International Trade Tribunal Rules*² (the Tribunal Rules), written consents signed by the parties to each appeal were filed with the Tribunal. The consents indicated that the parties agreed that the appeals should be allowed and that the matter be returned to the respondent to process the appellants' applications. Having considered the consents filed by the parties and rule 45 of the Tribunal Rules, the Tribunal disposes of these appeals in accordance with the consents.³

Accordingly, the appeals are allowed, and the matter is referred back to the respondent to complete any outstanding steps in processing the appellants' rebate applications.

Charles A. Gracey

Charles A. Gracey
Presiding Member

Robert C. Coates, Q.C.

Robert C. Coates, Q.C.
Member

Lise Bergeron

Lise Bergeron
Member

1. R.S.C. 1985, c. E-15.

2. SOR/91-499, August 14, 1991, Canada Gazette Part II, Vol. 125, No. 18 at 2912.

3. The Tribunal, therefore, disposes of these appeals in a manner consistent with its decision in a related appeal, *Ryerson Polytechnical Institute v. The Minister of National Revenue*, Appeal No. AP-93-303, November 24, 1994.