



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

ORDER

Application No. EP-2013-001

Montreal Gateway Terminals
Partnership

*Order issued
Thursday, August 8, 2013*

IN THE MATTER OF an application made by Montreal Gateway Terminals Partnership, pursuant to section 81.32 of the *Excise Tax Act*, for an order extending the time to serve on the Minister of National Revenue a notice of objection under section 81.15 of the *Excise Tax Act* with respect to an assessment of the Minister of National Revenue detailed in a notice of determination (refund) dated March 26, 2012, issued by the Canada Revenue Agency.

ORDER

Having considered the application of Montreal Gateway Terminals Partnership and noted that the designated representative of the Minister of National Revenue does not oppose it, the Canadian International Trade Tribunal is satisfied that the requirements and conditions set out in subsections 81.32(6) and 81.32(7) of the *Excise Tax Act* have been met.

The Canadian International Trade Tribunal hereby grants the application for an extension of time to serve on the Minister of National Revenue a notice of objection under section 81.15 of the *Excise Tax Act* and orders the Minister of National Revenue to accept as timely the Montreal Gateway Terminals Partnership's notice of objection, along with the attachments thereto, provided to the Canada Revenue Agency on March 25, 2013, with respect to the assessment detailed in the notice of determination (refund) dated March 26, 2012, issued by the Canada Revenue Agency.

Jason W. Downey

Jason W. Downey
Presiding Member

Daniel Petit

Daniel Petit
Member

Ann Penner

Ann Penner
Member

Dominique Laporte

Dominique Laporte
Secretary