



Canadian International  
Trade Tribunal

Tribunal canadien du  
commerce extérieur

CANADIAN  
INTERNATIONAL  
TRADE TRIBUNAL

# Appeals

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## ORDER

Application EP-2022-003

Norcan Petroleum Products, G.P.

*Order issued  
Thursday, June 22, 2023*

IN THE MATTER OF an application made by Norcan Petroleum Products, G.P., pursuant to subsection 81.32(1) of the *Excise Tax Act*, for an order extending the time to serve a notice of objection pursuant to section 81.17 of the *Excise Tax Act* with respect to a determination of the Commissioner of the Canada Revenue Agency on behalf of the Minister of National Revenue dated March 22, 2022.

## ORDER

WHEREAS Norcan Petroleum Products, G.P. (Norcan) has filed a claim for a refund of excise tax paid to the Minister of National Revenue (Minister) with respect to certain domestic purchases of gasoline made in May and June 2020 that Norcan asserts are exempt from excise tax, pursuant to subsection 23(1) and paragraph 23(7)(a) of the *Excise Tax Act* (the Act);<sup>1</sup>

AND WHEREAS the Minister rejected Norcan's claim for a refund by way of a determination dated March 22, 2022 (Determination);

AND WHEREAS subsection 81.17(1) of the Act permits the filing of an objection to a determination within 90 days after the day on which notice of determination is sent;

AND WHEREAS Norcan did not file a notice of objection with respect to the Determination on or before June 20, 2022, being 90 days after the notice of determination was sent, but was pursuing objections and recourse with the Minister with respect to refund claims for excise tax paid on related transactions;

AND WHEREAS Norcan learned from the Minister on February 15, 2023, that an extension of time from the Canadian International Trade Tribunal was required, pursuant to subsection 81.32(1) of the Act, in order for Norcan to file a notice of objection with respect to the Determination;

AND WHEREAS Norcan filed an application for an extension of time with the Tribunal on March 27, 2023;

AND WHEREAS, as of March 27, 2023, less than a year from the due date for filing a notice of objection had elapsed;

AND WHEREAS the Tribunal has not previously issued an order granting an extension of time for Norcan to file a notice of objection with respect to the Determination;

AND WHEREAS the Minister does not oppose Norcan's application for an extension of time to file a notice of objection with respect to the Determination;

AND WHEREAS the Tribunal has considered the criteria for the granting of an extension, as prescribed by subsection 81.32(7) of the Act;

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<sup>1</sup> R.S.C., 1985, c. E-15.

AND WHEREAS the Tribunal is satisfied that:

- (i) The chronology of steps taken by Norcan, as described in its application, provides sufficient information to ascertain that it had the intention to object to the Determination and would have done so had the deadline not been missed;
- (ii) Norcan has provided grounds for its substantive objections which define an arguable issue;
- (iii) In the circumstances, it is just and equitable to grant the extension of time as requested by Norcan; and
- (iv) The requirements and conditions set out in subsections 81.32(6) and (7) of the Act have been met;

THEREFORE, the Canadian International Trade Tribunal grants the extension of time. Norcan has 30 days from the date of this order to serve its notice of objection on the Minister.

Eric Wildhaber

Eric Wildhaber  
Presiding Member

Susan Beaubien

Susan Beaubien  
Member

Bree Jamieson-Holloway

Bree Jamieson-Holloway  
Member