

96-433 (GST) G

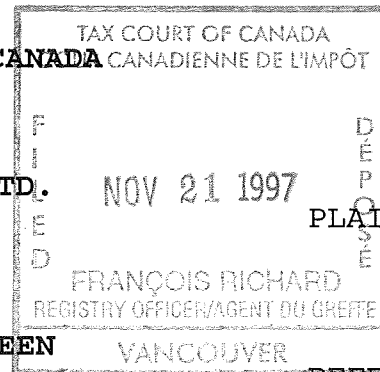
IN THE TAX COURT OF CANADA

BETWEEN:

BOMBAY JEWELLERS LTD.

AND:

HER MAJESTY THE QUEEN



PLAINTIFF

DEFENDANT

LIST OF DOCUMENTS
(Pursuant to Rule 447)

The following is a list of the documents of which the above mentioned Plaintiff, Bombay Jewellers Ltd., presently has knowledge that might be used:

- (a) to establish or to assist in establishing any allegation of fact in any pleading filed therein by the said party, or
- (b) to rebut or to assist in rebutting any allegation of fact in any pleading filed herein by any other party,

and which is filed and served in compliance with Rule 447.

- 1. The documents of which the Plaintiff has knowledge that might be used as set out above and that are in his possession, custody or power, are enumerated in Schedule 1 hereto.
- 2. The Plaintiff objects to produce the documents enumerated in Part 2 of the said Schedule 1 on the ground of solicitor/client privilege.
- 3. The documents of which the Plaintiff has knowledge that might be used as set out above and that are not in his possession, custody or power are enumerated in Schedule 2 hereto.

Schedule 1

Part 1

- 1. Notice of Decision dated January 24, 1996 re: PAC 7998
- 2. Notice of Objection dated July 17, 1996
- 3. Copy of Precious Metal Investment Opportunity Brochure from Johnson Matthey
- 4. Johnson Matthey Brochure
- 5. Copy of picture of cut one-half kilogram gold bar.

6. Copy of Vancouver Coin & Stamp (1982) Ltd. invoice dated December 23, 1992
7. Copy of Vancouver Coin & Stamp (1982) Ltd. invoice dated December 29, 1992
8. Listing of Jewellers in the Vancouver Lower Mainland.
9. Newspaper add
10. Series of Vancouver Coin & Stamp (1982) Ltd. invoices.
11. Series of Omega invoices
12. Two Thomas Cook invoices
13. Series of Bombay Jewellers Ltd. invoices
14. Copy of letter dated October 12, 1993 to Revenue Canada Appeals from Koffman Birnie & Kalef
15. Letter dated August 3, 1993 from Revenue Canada Appeals to Koffman Birnie & Kalef
16. Memorandum dated January 29, 1993 of Revenue Taxation
17. GST Memorandum 700-2


Part 2

1. Correspondence, memoranda or other documentation passing between the Plaintiff, its officers and servants in respect of which a solicitor/client privilege is claimed.
2. Memoranda and correspondence sent and received or prepared in preparation for trial.

Schedule 2

1. Originals of the documents set out above.

DATED at Vancouver, this 22 day of November 1997.



Werner H.G. Heinrich
Counsel for the Plaintiff

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BUSINESS LAWYERS
19th Floor
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Vancouver, British Columbia
V6C 3H4

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TAX COURT OF CANADA

BETWEEN:

BOMBAY JEWELLERS LTD.

Appellant,

and

HER MAJESTY THE QUEEN

Respondent.

LIST OF DOCUMENTS
(Pursuant to Rule 447)

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