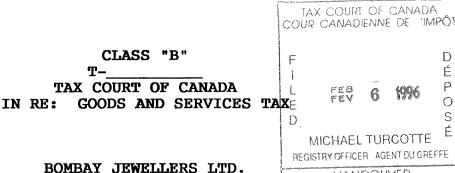
96-433 (GST) G

VANCOUVER



APPELLANT

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AND:

BETWEEN:

HER MAJESTY THE QUEEN

RESPONDENT

NOTICE OF APPEAL

NOTICE OF APPEAL to the Tax Court of Canada is hereby given to Notice of Goods and Services Tax Assessment No. 11BU0200374 dated April 20, 1993.

STATEMENT OF FACTS

- The Appellant carries on a jewellery business in Vancouver, 1. British Columbia.
- 2. The Appellant acquired one kilogram of gold bars Vancouver Coin and Stamp (1992) Limited ("Vancouver Coin").
- 3. Vancouver Coin obtained the one kilogram gold bars sold to the Appellant from Johnson Matthey, a major supplier of gold bars in Canada.
- 4. The gold bars supplied by Johnson Matthey to Vancouver Coin and by Vancouver Coin to the Appellant were refined to a purity level of at least 99.5%.
- The Appellant melted down some of the gold bars in order to 5. manufacture jewellery for sales to customers.

- 6. Goods and Services Tax ("GST") was charged with respect to the jewellery sales.
- 7. The Appellant also cut the gold bars into 1 and 2 ounce wafers for sale to his various customers by weight.
- 8. The Appellant also melted down the 1 kilogram gold bars into ingots of various weights for sale to his customers.
- 9. The Appellant did not collect and remit GST on the sale of the ingots and wafers to its customers on the basis that they constituted the supply of a "precious metal" which is an exempt supply under Section 1 of Part VII of Schedule V to the Excise Tax Act (the "Act").
- 10. By Notice of Assessment dated April 20, 1993, the Minister of National Revenue (the "Minister") assessed the Appellant to tax on the basis that wafers and ingots sold by it to its customers did not constitute the sale of a "precious metal" since they were not of international standard and weight, marked with the required fineness, and stamped by an accredited assayer.
- 11. The Appellant objected to the aforesaid Assessment within the time prescribed by the Act.
- 12. The Minister confirmed the Assessment by Notice of Decision dated January 24, 1996.

ISSUE

13. The issue on this Appeal is whether the wafers and ingots sold by the Appellant to its customers constituted a "precious metal", and as such, constitutes an exempt supply under Section 1 of Part VII of Schedule V of the Act.

REASONS

14. The Appellant submits that the wafers and ingots sold by it to its customers constitute the supply of a "precious metal" under Section 1 of Part VII of Schedule V of the Act and as such the Appellant is not required to collect and remit GST in respect of the sales of same.

RELIEF SOUGHT

15. The Appellant requested that the Assessment of April 20, 1993 be set aside and requests costs in this action.

ADDRESS FOR SERVICE

The address of service of the Appellant for all documents pertaining to the Appeal is as follows:

Koffman Birnie & Kalef Business Lawyers 19th Floor 885 West Georgia Street Vancouver, B.C. V6C 3H4

Attention: Werner H.G. Heinrich Telephone: (604) 891-3688 Fax: (604) 891-3788 The mailing address of the Appellant is as follows:

Bombay Jewellers Ltd. 6566 Main Street Vancouver, B.C. V5X 3G9

Attention: Salok S. Bhatti

Dated at the City of Vancouver, in the Province of British Columbia, this 5th day of February, 1996.

Counsel for the Appellant

TO: Her Majesty in Right of Canada, Attention of the Deputy Attorney General of Canada CLASS "B"

THE TAX COURT OF CANADA IN RE: THE GOODS AND SERVICES TAX

BETWEEN:

BOMBAY JEWELLERS LTD.

APPELLANT

AND:

HER MAJESTY THE QUEEN

RESPONDENT

NOTICE OF APPEAL

Werner H.G. Heinrich Koffman Birnie & Kalef 19th Floor 885 West Georgia Street Vancouver, B.C. V6C 3H4

File 41099~1

BY HAND PAR PORTEUR RECEIVED - REQU

FER 6 1996

TAX COURT OF CANADA COUR CANADIENNE DE L'IMPÔT VANCOUVER, CANADA SERVICE OF A TRUE COPY HEREOF SIGNIFICATION DE COPIE CONFORME-

MENT

Admitted this Acceptée le

_____ day

of __

for

pour John C. Talt, C.C.

Deputy Attorney General of Canada Sous - procureur général du Canada

APPEALS INFORMATION SHEET FEUILLE D'INFORMATION

Procedure	/ Procédure		
INF/ INF/GST	APP/OBJ/IT	Class : Catégorie :	File no : No. de dossier :
GEN/GST	APP/APPEAL/IT	6	
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First name : Prénom de l'appelan		(~	
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