

Docket: 2006-2801(GST)I

BETWEEN:

DWAYNE VALLIS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on June 28, 2007 at Halifax, Nova Scotia

Before: The Honourable Justice Wyman W. Webb

Appearances:

For the Appellant: The Appellant himself
Counsel for the Respondent: Lindsay D. Holland

JUDGMENT

The appeal from the Notice of Assessment No. 05161503112370003 dated July 4, 2005 made under the *Excise Tax Act*, is dismissed in accordance with the attached Reasons for Judgment.

Signed at Halifax, Nova Scotia, this 18th day of July, 2007.

"Wyman W. Webb"

Webb, J.

Citation: 2007TCC420
Date: 20070718
Docket: 2006-2801(GST)I

BETWEEN:

DWAYNE VALLIS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Webb, J.

[1] There was no dispute in relation to the facts in this case. The Appellant acknowledges and agrees that the construction of his house was substantially completed on or before July 21, 2000 and that he and his spouse occupied this house at that time. The Appellant did not submit a signed rebate application form to claim the new housing rebate in relation to the construction of his house until June 9, 2005.

[2] Subsection 256(3) of the *Excise Tax Act* provides in part as follows:

A rebate under this section in respect of a residential complex shall not be paid to an individual unless the individual files an application for the rebate within two years after the earliest of

(a) the day that is two years after the day the complex is first occupied as described in subparagraph (2)(d)(i),

...

(b) the day construction or substantial renovation of the complex is substantially completed.

[3] Since the construction of the house was substantially completed by July 21, 2000, the rebate application would have had to have been submitted within two years of that date and since it was not submitted until 2005, this is more than two years after the date that the house was substantially completed.

[4] As a result, the appeal is dismissed without costs.

Signed at Halifax, Nova Scotia this 18th day of July, 2007.

"Wyman W. Webb"

Webb, J.

CITATION: 2007TCC420
COURT FILE NO.: 2006-2801(GST)I
STYLE OF CAUSE: Dwayne Vallis v. The Queen
PLACE OF HEARING: Halifax, Nova Scotia
DATE OF HEARING: June 28, 2007
REASONS FOR JUDGMENT BY: The Honourable Justice Wyman W. Webb
DATE OF JUDGMENT: July 18, 2007

APPEARANCES:

For the Appellant: The Appellant himself
Counsel for the Respondent: Lindsay D. Holland

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: John H. Sims, Q.C.
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