

Federal Court of Appeal



Cour d'appel fédérale

Date: 20130603

Docket: A-388-12

Citation: 2013 FCA 144

**CORAM: SHARLOW J.A.
WEBB J.A.
NEAR J.A.**

BETWEEN:

THE CITY OF WHITEHORSE

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on June 3, 2013.

Judgment delivered from the Bench at Vancouver, British Columbia, on June 3, 2013.

REASONS FOR JUDGMENT OF THE COURT BY:

SHARLOW J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on June 3, 2013)

SHARLOW J.A.

[1] The City of Whitehorse is appealing the judgment of Justice Sheridan (2012 TCC 298) in which she held that the City is not entitled to a rebate pursuant to subsection 259(4) and section 174 of the *Excise Tax Act*, R.S.C., 1985, c. E-15, in respect of the Yukon Bonus Travel Allowance.

We have not been persuaded that Justice Sheridan erred in law or in fact in deciding as she did. On the contrary, we agree with her decision, substantially for the reasons she gave. This appeal will be dismissed with costs.

“K. Sharlow”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-388-12

**(APPEAL FROM AN ORDER OF THE TAX COURT OF CANADA
(THE HONOURABLE MADAM JUSTICE SHERIDAN) DATED AUGUST 16, 2012,
DOCKET NO. 2010-383(GST)G)**

STYLE OF CAUSE: The City of Whitehorse v.
Her Majesty The Queen

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: June 3, 2013

REASONS FOR JUDGMENT OF THE COURT BY: SHARLOW, WEBB, NEAR JJ.A.

DELIVERED FROM THE BENCH BY: SHARLOW, J.A.

DATED: June 3, 2013

APPEARANCES:

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