



Docket: 2021-948(GST)G



CHAMPLAIN COLLEGE OF VERMONT -
MONTREAL CAMPUS,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Counsel for the Appellant: Bobby B. Solhi

Counsel for the Respondent: Brigitte Landry

JUDGMENT

Upon reading the amended Consent to Judgment filed in this matter on January 19, 2024;

The appeals with respect to assessments made under the *Excise Tax Act* for the quarterly reporting periods April 1 to June 30, 2012, April 1 to June 30, 2013, April 1 to June 30, 2014 and April 1 to June 30, 2015, respectively, are allowed without costs, and the assessments are referred back to the Minister of National Revenue for reconsideration and reassessment in accordance with the terms of the attached Consent to Judgment.

Signed at Ottawa, Canada, this 2nd day of February 2024.

“Anick Pelletier”
Pelletier A.C.J.

I HEREBY CERTIFY that the above document is a true copy of the original filed at the Registry of the Tax Court of Canada. / JE CERTIFIE que le document ci-dessus est une copie conforme à l'original déposé au greffe de la Cour canadienne de l'impôt.

Dated: FEB 12 2024
Fait le: FEB 12 2024


For the Registrar / Pour le greffier

General Support Services Clerk / Commis général,
Service de soutien

2021-948(GST)G

TAX COURT OF CANADA

BETWEEN:

CHAMPLAIN COLLEGE OF VERMONT – MONTREAL CAMPUS

TAX COURT OF CANADA
COUR CANADIENNE DE L'IMPÔT

Appellant

- and -

Filed / Déposé
19/01/2024

Registry Officer/
agent du greffe

HIS MAJESTY THE KING

Respondent

Amended CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect for quarterly reporting periods April 1 to June 30, 2012, April 1 to June 30, 2013, April 1 to June 30, 2014, April 1 to June 30, 2015, respectively (collectively, the "Relevant Period") (the "Periods") and referring the matter back to the Minister of National for reconsideration and reassessment on the basis that:

- The Appellant supplied administrative services to Champlain College Incorporated ("CCV") during the Periods;
- The Appellant charged an administration fee for its administrative services to CCV during the Period that was invoiced to and paid by CCV;
- The Appellant also arranged for accommodations for students of CCV ("Student Residence") during the Periods;
- The Appellant charged a fee to CCV for the Student Residence during the Periods that was invoiced to and paid by CCV;
- The administration fee charged by the Appellant to CCV was a zero-rated service pursuant to section 7 of Schedule VI, Part V of the *Excise Tax Act*, R.S.C., 1985, c. E-15 ("ETA");

Initial Respondent 

Initial Appellant 

- The administration fee was not subject to GST.
- The Student Residence fee charged by the Appellant to CCV was an exempt supply pursuant to Schedule V, Part I of the ETA;
- The Student Residence fee was not subject to GST.
- The Appellant was not required to charge nor collect GST on its administration fee to CCV, and CCV was not required to pay GST on those invoices to the Appellant as per the ETA.
- The Appellant was not required to charge nor collect GST on the Student Residence fee invoiced to CCV, and CCV was not required to pay GST on those fees to the Appellant as per the ETA; and
- The parties shall bear their own costs of the appeal.

DATED at the City of Toronto, in the Province of Ontario, this 8th, of December, 2023.


Counsel for the Appellant
Bobby B. Solhi
Borden Ladner Gervais LLP

DATED at the City of Montreal, in the Province of Quebec, this 8th, of December, 2023.


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Initial Respondent



Initial Appellant

