



July 23, 2020

Bobby B. Solhi  
Borden Ladner Gervais LLP  
22 Adelaide Street West  
Bay Adelaide Centre, East Tower  
Toronto, Ontario M5H 4E3

Dear Sir/Madam:

RE: Ontario Electrical Construction Company Limited  
v. Her Majesty the Queen  
2019-3772(GST)G

We enclose herewith a certified true copy of the Judgment rendered in accordance with the Consent filed by the parties in the above-noted matter.

Yours truly,

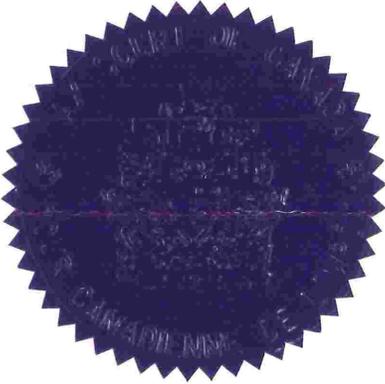
For the Registrar

Encl.



2019-3772(GST)G

BETWEEN:



ONTARIO ELECTRICAL  
CONSTRUCTION COMPANY LIMITED,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Counsel for the Appellant:

Bobby Solhi

Counsel for the Respondent:

Stephanie Hodge

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JUDGMENT

Upon reading the Consent to Judgment filed July 7, 2020:

The appeal from assessments made under the *Excise Tax Act*, for the monthly reporting periods beginning January 1, 2014 and ending November 30, 2016 is 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 22<sup>nd</sup> day of July 2020.

“David E. Spiro”

Spiro 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: JUL 23 2020  
Fait le: JUL 23 2020

For the Registrar / Pour le greffier  
KISEONG KIM  
General Support Services Clerk / Commis général,  
Service de soutien

TCC-RO  
Del

2019-3772(GST)G

TAX COURT OF CANADA

BETWEEN:

ONTARIO ELECTRICAL CONSTRUCTION COMPANY LIMITED

Appellant



- and -

HER MAJESTY THE QUEEN

Respondent

# 548638

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect to the monthly reporting periods between January 1, 2014 and ending November 30, 2016 (the "Periods") and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

- The appellant did not make a taxable supply to the local unions of the International Brotherhood of Electrical Workers Construction Council of Ontario (the "IBEW CCO") (the "Local Unions") during the Periods;
- The Local Unions were not a recipient of a taxable supply from the appellant during the Periods;
- The appellant was not required to collect GST/HST, pursuant to subsection 221(1) of the *Excise Tax Act* (R.S.C., 1985, c. E-15), in respect of payments from special purpose funds called stabilization or marketing recovery funds ("Market Recovery Payments") it received from Local Unions of the IBEW CCO during the Periods;
- Market Recovery Payments were not subject to GST/HST during the Periods;
- The parties shall bear their own costs of the appeal; and

Initial Respondent  #

Initial Appellant  BS

- The appellant is entitled to no further relief.

DATED at the City of Toronto, in the Province of Ontario, this 2, of June, 2020.

\_\_\_\_\_  
Counsel for the Appellant

DATED at the City of Toronto, in the Province of Ontario, this 1, of June, 2020.

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**ATTORNEY GENERAL OF CANADA**

Ontario Regional Office  
National Litigation Sector  
120 Adelaide Street West Suite #400  
Toronto, ON M5H 1T1

Fax: 416-973-0810

Per: Stephanie Hodge  
Solicitor/Counsel for the Respondent  
Telephone: 647-256-7384  
E-mail: Stephanie.Hodge@justice.gc.ca

**TO:** Tax Court of Canada - Ottawa  
200 Kent Street  
4th Floor  
Ottawa, ON K1A 0M1

**AND TO:** Bobby Solhi  
Borden Ladner Gervais LLP  
22 Adelaide Street West  
Toronto M5H 4E3

Initial Respondent



Initial Appellant



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webRefNum = WEB756325  
registryEmail = toronto.registry-grefe@tcc-cci.gc.ca  
appellantFirstName =  
appellantSurname =  
appellantCompanyName = Ontario Electrical Construction Company Limited  
appellantEmail =  
appealNumber = 2019-3772(GST)G  
document(s) = [Consent to Judgment:120016]