

Federal Court of Appeal



Cour d'appel fédérale

Date: 20170711

Docket: A-249-16

Ottawa, Ontario, July 11, 2017

**CORAM: NADON J.A.
DAWSON J.A.
GAUTHIER J.A.**

BETWEEN:

CLUB INTRAWEST

Appellant

and

HER MAJESTY THE QUEEN

Respondent

JUDGMENT

The appeal from the judgment of the Tax Court is allowed and the judgment of the Tax Court is set aside, with costs both here and in the Tax Court. The GST assessments are referred back to the Minister for reconsideration and reassessment on the basis that GST is exigible only on that portion of the resort fees paid to the appellant on account of the services it provided in relation to the vacation homes situated in Canada.

“M. Nadon”

J.A.