



2015-3997(GST)G

HUI-CHUNG WEI,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Counsel for the Appellant: Yan David Payne

Counsel for the Respondent: Gregory B. King

JUDGMENT

Upon reading the Consent to Judgment filed: on February 16, 2016:

The appeal from the assessment made under the *Excise Tax Act*, for the reporting period from January 1, 2013 to December 31, 2013 is allowed, without costs, and the assessment is 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 8th day of April 2016.

“Johanne D’Auray”

D’Auray J.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in 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
Fait le

APR 13 2016

For the Registrar / Pour le Greffier

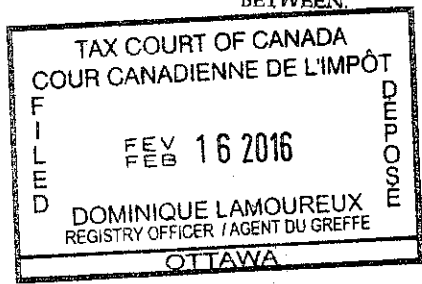
Appeals Processing Clerk/Commis, Traitement des appels

111-2521908 50

2015-3997(GST)G

TAX COURT OF CANADA

BETWEEN:



HUI-CHUNG WEI

Appellant

- and -

HER MAJESTY THE QUEEN

Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeal with respect to the Appellant's reporting period from January 1, 2013 to December 31, 2013, without costs, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

1. Pursuant to paragraph 221(2)(b) of the *Excise Tax Act*, the Appellant was not required to collect GST/HST in the amount of \$546,000 on the supply of commercial real property located at 836 Yonge Street, Toronto, Ontario as the supply was made to a recipient who was a GST/HST registrant.

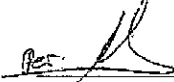
The Appellant is entitled to no further relief.

Initials: LB Counsel for the Appellant

GL Counsel for the Respondent

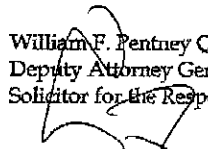
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Hui-Chung Wei
Consent to Judgment
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DATED at Toronto, in the Province of Ontario, on the 16 day of February 2016.

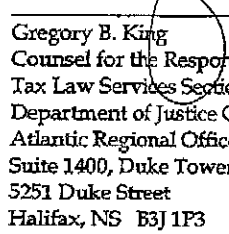


Yan David Payne
15 Gervais Drive
Suite 605A
Toronto, ON M3C 1Y8
Counsel for the Appellant

DATED at the Halifax Regional Municipality, Province of Nova Scotia, on this 16th day of February 2016.



William F. Pentney QC
Deputy Attorney General of Canada
Solicitor for the Respondent

Per: 

Gregory B. King
Counsel for the Respondent
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