

Docket No.: CA 162469  
Date: 20000912

**NOVA SCOTIA COURT OF APPEAL**

[Cite as: Russell House Marketing Associates Ltd. v. Nova  
Scotia (Finance), 2000 NSCA 99]

**Freeman, Hallett and Saunders, JJ.A.**

**BETWEEN:**

THE MINISTER OF FINANCE

Appellant

- and -

RUSSELL HOUSE MARKETING ASSOCIATES LIMITED

Respondent

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**REASONS FOR JUDGMENT**

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Counsel: Alexander Ikejiani, for the appellant  
Jane E. O'Neill, for the respondent

Appeal Heard: September 12, 2000

Judgment Delivered: September 12, 2000

THE COURT: Appeal dismissed with costs per oral reasons for judgment of  
Freeman, J.A.; Hallett and Saunders, JJ.A. concurring.

**FREEMAN , J.A. (Orally):**

[1] Having reviewed the decision of the Board, and considered the submissions of counsel, we are not persuaded that the conclusion by the Board that the equipment in question is entitled to the exemption in s. 25(1)(o) of the **Revenue Act** is patently unreasonable.

[2] We find no reversible error in law or jurisdiction. The appeal is therefore dismissed with costs which are fixed at \$1,000.00 plus disbursements.

Freeman, J.A.

Concurred in:

Hallett, J.A.

Saunders, J.A.