

<u>CASE NO.</u>	<u>VOL. NO.</u>	<u>PAGE</u>
THE MINISTER OF FINANCE (Appellant)	- and -	RUSSELL HOUSE MARKETING ASSOCIATES LIMITED (Respondent)
CA 162469	Halifax, N.S.	FREEMAN, J.A. (Orally)

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

APPEAL HEARD: September 12, 2000

JUDGMENT DELIVERED: September 12, 2000

WRITTEN RELEASE OF ORAL: September 14, 2000

SUBJECT: Manufacturing machinery, exemption from tax, **Revenue Act**, S.N.S. 1995-96, c. 198, s. 25(1)(o).

SUMMARY: The Minister of Finance appealed from a finding of the Nova Scotia Board of Public Utilities that certain equipment used in providing direct mail advertising packages sent to selected recipients chosen from data is exempt from taxation under s. 25 (1)(o) of the **Revenue Act**, S.N.S. 1995-96, c. 198, s. 25(1)(o). (formerly s. 12(1)(n) of the **Health Services Tax Act**, R.S.N.S. 1984, c. 198).

ISSUE: Did the Board err by misinterpreting the law?

RESULT: The appeal was dismissed. The decision was not patently unreasonable. There was no reversible error in law or jurisdiction.

This information sheet does not form part of the court's judgment. Quotes must be from the judgment, not this cover sheet. The full court judgment consists of 1 pages.