

CASE NO. 146800

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**Cite as: Robinson Plymouth Chrysler v. Nova Scotia (Finance), 1998 NSCA 175**

ROBINSON PLYMOUTH  
CHRYSLER LIMITED

- and -

THE MINISTER OF FINANCE

C.A. No. 146800

Halifax, N.S.

BATEMAN, J.A.

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**APPEAL HEARD:** October 9, 1998

**JUDGMENT DELIVERED:** October 30, 1998

**SUBJECT:** Appeal from **Utility and Review Board** decision on sales tax pursuant to **Revenue Act**, S.N.S. 1995-96 c.17, s.21 formerly the **Health Services Tax Act**, R.S.N.S. c. 198 s. 10

**SUMMARY:** The **Utility and Review Board** upheld the Tax Commission's reassessment of tax payable on the sale of certain new motor vehicles by an Amherst automobile dealership. The Commission disallowed the deduction of the value of the vehicles trade-in on the new vehicles in calculating the tax owing. The dealership appealed.

**ISSUES:** Should the trade-in allowance have been allowed for tax purposes?

**RESULT:** The **Utility and Review Board** erred at law in that it misinterpreted the meaning of "accepted in trade" under the statute and, additionally, erred in failing to furnish "reasons" as required by **s.27** of the **Utility and Review Board Act**. Appeal allowed. New hearing ordered before a differently constituted Board.

**This information sheet does not form part of the court's decision. Quotes must be from the decision, not this cover sheet. The full court decision consists of 11 pages.**