

NOVA SCOTIA COURT OF APPEAL

Citation: Municipal Contracting Ltd. v. Nova Scotia (Attorney General), 2003 NSCA 10

Docket: CA 179154

Registry: Halifax

Between:

Municipal Contracting Limited, as agent for
and on behalf of Municipal Enterprises Limited

Appellant

v.

The Attorney General of Nova Scotia,
representing Her Majesty the Queen in Right of
the Province of Nova Scotia

Respondent

JUDGE: Glube, C.J.N.S., with Bateman, J.A. concurring by separate reasons.

APPEAL HEARD: October 10, 2002

JUDGMENT DELIVERED: January 22, 2003

SUBJECT: STATUTORY INTERPRETATION

SUMMARY: A rock quarrying and crushing company claimed a refund of taxes paid over a number of years pursuant to the **Gasoline and Diesel Oil Tax Act**, R.S.N.S. 1989, c. 183 and its Regulations. Refund refused.

ISSUE: How to interpret the words in a regulation, namely, “to the extent and in the manner determined by these Regulations” when no additional regulation was ever passed.

RESULT: The phrase makes the meaning of “production or processing” ambiguous and an absurdity. Review of law on interpreting a taxing statute including absurdity, ambiguity, legislative intent and use of legislative history.

No entitlement to a refund. Appeal dismissed.

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 34 pages.