

**IN THE SUPREME COURT OF NOVA SCOTIA**

**Citation:** Curves for Women New Glasgow Ltd. v. Nova Scotia (Finance),  
2006 NSSC 229

**Date:** 20060811

**Docket:** ST 256683

**Registry:** Truro

**Between:** Curves for Women New Glasgow Limited

Appellant

v.

The Minister of Finance

Respondent

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**LIBRARY HEADING**

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**Judge:** The Honourable Justice Hilroy S. Nathanson

**Heard:** April 24, 2006 in Truro, Nova Scotia

**Subject:** JURISDICTION — TIME FOR APPEAL — EXTENDING TIME FOR APPEAL

**Summary:** Minister of Finance ruled company ineligible for small business tax deduction. Company requested reconsideration, clarification and review, but did not file notice of appeal until 30 days after expiry of appeal period. During appeal hearing, company requested the Court to extend the appeal period.

**Issue:**

1. Whether the notice of appeal was out of time.
2. Whether the Court ought to extend the time for appeal.

**Result:** The Court ruled on the facts that the notice of appeal was out of time, based on s. 2(1) and s. 64(3) of the *Financial Measures (2000) Act*, S.N.S. 2000, c. 4; and s. 64 and s. 169(1) of the *Income Tax Act (Canada)*.

Applying s. 67 of the *Financial Measures (2000) Act* to the particular facts, the Court held that it would not be just and equitable to grant the application to extend time.

The Court also ruled that s. 3(2) of the *Limitation of Actions Act*, R.S.N.S. 1989, c. 258 did not apply to an appeal of a Minister's decision.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION.  
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