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### Featured Court Cases

***Fraser International College Limited v. Her Majesty the Queen***

2008-879(GST)G

[2010 TCC 63](#)

*CCH Canadian Limited GTC Headnote:* Fraser International College Limited v. The Queen (General Procedure), Tax Court of Canada, February 3, 2010. Neutral Citation: 2010 TCC 63. Court File No. 2008-879(GST)G. Paris, J. - Exemption from GST - Whether courses offered by the appellant are exempt from GST - Whether appellant was a university. The appellant, Fraser International College ("FIC") was a private college offering courses to prepare international students for admission to Simon Fraser University ("SFU"). If FIC is considered to be affiliated with SFU it would be exempt from GST on the courses it offered. Appeal allowed - FIC and SFU had a collaborative arrangement that students attending FIC and attaining at least a 2.5 grade point average would be guaranteed acceptance to SFU. Courses offered by FIC were developed with and approved by SFU. "Affiliation" is to be given its ordinary meaning of being "closely connected with" which was clearly demonstrated here such that FIC was exempt from GST payment on the courses it offered. E.T.A. ss. 123; ss. 7 and 16, Part III to Schedule V of ETA - B.C. University Act.

Court: Tax Court of Canada

Counsel: Cook, Kimberley for the Appellant

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***Teck Cominco Metals Ltd. v. HMTQ***

[2008 BCSC 1131](#)

*CCH Canadian Limited PTC Headnote:* Social services tax — Exemption for parts — Statutory interpretation — Social Service Tax Act, R.S.B.C. 1996, c. 431, ss. 5, 76(1)(k), 79.1 — Social Service Tax Act Regulations, s. 13.10.2(1).

Court: B. C. Supreme Court  
Counsel: Cook, Kimberley for the Petitioner

***Star Choice Television Networks v. British Columbia***

[2006 BCSC 679](#)

Court: B. C. Supreme Court  
Counsel: Cook, Kimberley for the Petitioner

***Van Belle Nursery Inc. v. British Columbia***

Oral Reasons for Judgment, Docket: L031311

Court: B. C. Supreme Court  
Counsel: Cook, Kimberley for the Petitioner

***Dick Irwin Group Ltd. (Appellant) v. Her Majesty the Queen (Respondent)***

2003 GTC 899-53

[2003 TCC 537](#)

*CCH Canadian Limited GTC Headnote:* Federal goods and services tax (“GST”) — Liability for tax — During relevant reporting periods, taxpayer having sold 10 boats and yachts (the Vessels) on behalf of certain owners, without collecting and remitting GST — Minister assessing taxpayer for under-reported GST in respect of the Vessels, on the basis that (i) taxpayer allegedly having acted as the Vessel Owners' agent in the making of the said sales; and, as the Owners' agent, taxpayer deemed to have made a taxable supply of the Vessels to third party purchasers under paragraph 117(1)(e) of the Excise Tax Act — Whether Minister's position justified — Excise Tax Act, R.S.C. 1985 (5th Supp.), c. 1, as amended, ss. 123(1), 165, 177, 221, 222, 225, 228, 239, 280, and 296.

Court: Tax Court of Canada  
Counsel: Cook, Kimberley for the Appellant

*Canadian Overseas Marketing et al. v. British Columbia*  
[2003 BCCA 52](#)

Court: B. C. Court of Appeal  
Counsel: Cook, Kimberley for the Appellant