

FROWDE LIMITED (DEFENDANT) APPELLANT;

1929

AND

*Dec. 10,
11, 12.

HIS MAJESTY THE KING, ON THE IN-
FORMATION OF THE ATTORNEY-GENERAL
OF CANADA (PLAINTIFF) } RESPONDENT.

1930

*Feb. 4.

ON APPEAL FROM THE EXCHEQUER COURT OF CANADA

Revenue—Sales Tax—Special War Revenue Act, 1915 (as amended), s. 19BBB (1)—Whether goods “exported” within the exempting proviso.

The judgment of Maclean J., President of the Exchequer Court of Canada, [1929] Ex. C.R. 119, holding that the Crown was entitled, under the *Special War Revenue Act, 1915*, and amendments, to recover the amount claimed for sales tax in respect of the sales of spirits in question, was affirmed; the reasons in *The King v. Carling Export Brewing & Malting Co. Ltd.*, ante, p. 361, being held applicable.

APPEAL by the defendant from the judgment of Maclean J., President of the Exchequer Court of Canada (1), holding that the Crown was entitled to recover from the defendant the sum of \$101,641.06, with interest, for sales tax in respect of sales of spirits, under the provisions of the *Special War Revenue Act, 1915*, and amendments thereto. The defence was that the spirits sold were exported out of Canada, and that under the proviso contained in s. 19 BBB (1) of said Act the sales tax was not payable.

W. N. Tilley, K.C., and *Waldon Lawr* for the appellant.

N. W. Rowell, K.C., and *G. Lindsay* for the respondent.

The judgment of the court was delivered by

SMITH, J.—This is an appeal by the defendant from the judgment of the Exchequer Court (1), holding the appellant liable to pay the Crown, under the *Special War Revenue Act, 1915*, and amendments, \$101,641.06 and interest. The reasons for judgment in the case of *The King v. Carling Export Brewing and Malting Company* (2) apply also to this case, and the appeal is therefore dismissed with costs.

Appeal dismissed with costs.

Solicitor for the appellant: *Waldon Lawr*.

Solicitor for the respondent: *W. Stuart Edwards*.

*PRESENT:—Duff, Newcombe, Rinfret, Lamont and Smith JJ.

(1) [1929] Ex. C.R. 119.

(2) *Ante*, p. 361.