

# TORONTO TRANSIT COMMISSION REPORT NO.

**MEETING DATE:** JANUARY 21, 2008

**SUBJECT:** WHEEL-TRANS BUSES: RETAIL SALES TAX APPEAL

## **INFORMATION ITEM**

### **REASON FOR CONFIDENTIAL INFORMATION:**

This report contains advice that is subject to solicitor-client privilege.

---

### **RECOMMENDATION**

It is recommended:

- 1.the Commission receive for information the Confidential Attachment; and
- 2.the contents of the Confidential Attachment remain confidential in their entirety as it contains advice which is subject to solicitor-client privilege;

### **DISCUSSION**

A number of years ago, the TTC filed a refund claim with the Ontario Ministry of Revenue ("Ministry") for the full amount of Ontario Retail Sales Tax (RST) paid on the purchase of 139 Wheel-Trans buses between 1999 and 2003. The TTC relied on a provision of the Ontario Retail Sales Tax Act that exempts from the payment of RST "equipment designed solely for the use of persons...with a physical disability."

The tax appeal is discussed in the Confidential Attachment.

-----

January 9, 2009  
42-36  
Attachment