

Docket: 2016-4304(GST)G

BETWEEN:

CONTACT LENS KING INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Appeal heard on November 4, 2019, at Montreal, Quebec.

Before: The Honourable Justice Guy R. Smith

Appearances:

Counsel for the Appellant: Jean-François Poulin

Counsel for the Respondent: Pavol Janura

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**JUDGMENT**

The appeal of the June 8, 2016, reassessment for the quarterly periods between January 1, 2014, and September 30, 2014, is dismissed, with costs to the respondent, in accordance with the attached reasons for judgment.

Signed in Ottawa, Canada, on this 28th day of July 2020.

“Guy R. Smith”

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Smith J.

Translation certified true  
on this 6th day of October 2020.

François Brunet, Revisor

Citation: 2020 TCC 71  
Date: 20200728  
Docket: 2016-4304(GST)G

BETWEEN:

CONTACT LENS KING INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

### **REASONS FOR JUDGMENT**

Smith J.

#### **I. OVERVIEW**

[1] Contact Lens King Inc. (hereinafter “the appellant”) is a non-resident corporation that sells contact lenses online for delivery in Canada.

[2] It submits that these constitute zero-rated supplies not subject to the goods and services tax (hereinafter “GST/HST”) under section 9 of Part II of Schedule VI (hereinafter “section 9”), in Part IX of the *Excise Tax Act* (R.S.C., 1985, c. E-15), as amended (hereinafter “the ETA”).

[3] The appellant is appealing from the June 8, 2016, reassessments for the quarterly periods between January 1, 2014, and September 30, 2014 (hereinafter “periods at issue”).

[4] The Minister of National Revenue (hereinafter “the Minister”) submits that the sales at issue are taxable supplies, given that the appellant has not obtained the required documentation for these sales to be considered zero-rated supplies and has not maintained appropriate records.

[5] Unless otherwise stated, all references to legislative provisions in these reasons refer to the legislative provisions of the ETA as concerns the reassessments and the periods at issue.

[6] For the reasons that follow, the appeal must be dismissed.

## II. ISSUE

[7] The only issue is whether the online sale of contact lenses in this case is a taxable supply or a zero-rated supply.

## III. SUMMARY OF FACTS

[8] The parties filed a partial agreed statement of facts, attached hereto as Appendix A. I will nevertheless provide a brief overview of the essential facts and indicate that the Court has heard testimony from a single witness, company president Samir Gad.

[9] The appellant is incorporated under Nevada law and submits a U.S. distribution centre in New York state. The contact lenses are sold online through a U.S.-hosted website.

[10] The appellant has been registered under the ETA since November 30, 2013, and submits a return quarterly. During the periods at issue, the appellant made sales in the following amounts, without, however, collecting GST/HST:

<b>Periods</b>	<b>Supplies in Canada</b>
01/01/2014 to 31/03/2014	\$63,890.40
01/04/2014 to 30/06/2014	\$200,901.10
01/07/2014 to 30/09/2014	\$220,072.24
<b>Total</b>	<b>\$484,863.74</b>

[11] The parties have filed a list of joint documents, including excerpts from the appellant's website, in particular containing the following information:

“Contact Lens King is a contact lens replacement service company selling contact lenses directly to the consumer . . . We recommend that you have your eyes examined regularly and that you carefully follow the lens care instructions dispensed by your eye doctor. It is important to verify that the contact lens prescription you reference when placing your order is a valid one . . .”

“International / Foreign Orders - . . . Orders from non-U.S. residents are not subject to such verification . . .”

[12] On the “Frequently Asked Questions” page, there are instructions for consumers who do not have a prescription on hand:

“Take a look at one of your contact lens boxes. You will see that the brand name and prescription parameters are indicated on the box . . .”

[13] Mr. Gad's testimony was candid and honest.

[14] According to his explanations, Canadian consumers are not required to provide a prescription; they simply need to complete the online order form. It is assumed that they have a valid prescription.

[15] Mr. Gad admitted that there is a prescription verification and confirmation process for U.S. residents since it is required by law. For Canadian residents, however, he candidly admitted that there is no verification to confirm that the information entered in the online order form is accurate or that the prescription is valid.

#### **IV. APPLICABLE LAW**

##### **Supply of goods or services and delivery in Canada**

[16] Subsection 142(1) provides the general rule for delivery and provides that “a supply shall be deemed to be made in Canada if . . . delivered or made available in Canada to the recipient of the supply”.

[17] Subsection 143(1), however, provides that “a supply of personal property or a service made in Canada by a non-resident person shall be deemed to be made

outside Canada” unless, pursuant to paragraph 143(1)(b), the person is registered under the ETA.

[18] The fact that the appellant is registered is not being contested. If the Court determines that these are taxable supplies, it is required to charge tax pursuant to paragraph 143(1)(b): *ADV Ltd. v. Canada* [1997] GSTC 60 (TCC), [1998] GSTC (FCA).

### **Zero-rated supply under the ETA**

[19] Subsection 165(1) of the ETA sets out the basic rule for imposing GST for a taxable supply, but subsection 165(3) provides that the tax rate in respect of a zero-rated supply is 0%.

[20] Subsection 123(1) of the ETA includes several relevant definitions. “Supply” is defined as the “provision of property or a service in any manner”, and the phrase “taxable supply” is defined as “a supply that is made in the course of a commercial activity”.

[21] The phrase “zero-rated supply” is defined in subsection 123(1) as “a supply included in Schedule VI.” This Schedule includes 10 basic categories, including Part II entitled, “Medical and Assistive Devices”. Section 9 of Part II touches upon “eyeglasses or contact lenses” and provides as follows:

**9.** A supply of eyeglasses or contact lenses if the eyeglasses or contact lenses are, or are to be, supplied under the authority of a prescription prepared, or an assessment record produced, by a person for the treatment or correction of a defect of vision of a consumer named in the prescription or assessment record and the person is entitled under the laws of the province in which the person practises to prescribe eyeglasses or contact lenses, or to produce an assessment record to be used for the dispensing of eyeglasses or contact lenses, for the treatment or correction of the defect of vision of the consumer.

### **Keeping books and records under the ETA**

[22] Subsection 286(1) of the ETA requires those registered and required to file a return to keep records:

**286 (1)** Every person who carries on a business or is engaged in a commercial activity in Canada, every person who is required under this Part to file a return and every person who makes an application for a rebate or refund shall keep records in English or in French in Canada, or at such other place and on such terms and

conditions as the Minister may specify in writing, in such form and containing such information as will enable the determination of the person's liabilities and obligations under this Part or the amount of any rebate or refund to which the person is entitled.

## V. POSITIONS OF THE PARTIES

### *Appellant's position*

[23] The appellant submits that the supply at issue has zero-rated status under section 9 because contact lenses “are, or are to be, supplied under the authority of a prescription.” The appellant also submits that this section does not require the supplier to obtain a copy of the prescription, but rather to ensure that it has “reasonable proof that a prescription has been issued” and that in this case, it is assumed that the consumer has a prescription on hand.

[24] Given the particular nature of contact lenses, the appellant submits that it is reasonable to conclude that consumers who complete an online order form already have a prescription in their possession and that it goes without saying that contact lenses are to be supplied under a prescription, even though it is possible that certain consumers do not have a prescription in their possession when they order contact lenses.

[25] The appellant submits that the ETA does not provide for the information that a supplier must require to claim zero-rated status for supplies of contact lenses and that consequently the appellant is not required to maintain records of prescriptions.

[26] The appellant submits that an analysis of the language, context and purpose of the legislative provision at issue indicates that Parliament wanted to impose zero-rated status for contact lenses, regardless of how they are sold.

[27] Lastly, the appellant submits that the act of delivering contact lenses is not reserved for optometrists and that since only delivery occurred in Canada, the appellant is not required to obtain a copy of consumers' prescriptions: *College of Optometrists of Ontario v. Essilor Group Inc.*, 2019 ONCA 265 (“*Essilor*”) and *Ordre des optométristes du Québec v. Coastal Contacts Inc.*, 2016 QCCA 837 (“*Coastal*”).

### ***Minister's position***

[28] The Minister submits that the sale of contact lenses is a zero-rated supply so long as the vendor submits sufficient documentation for the Minister to verify that the sales are in compliance and that the consumer indeed has a valid prescription or assessment record on hand. The sale consequently has conditional zero-rated status.

[29] The Minister submits that section 9 clearly requires a “prescription or assessment record”. The text is clear and must be applied by the Court.

[30] Furthermore, even if the online sale of contact lenses is allowed by a province’s professional bodies, this does not exempt the appellant from the duty to keep records and documentary evidence for the Minister to verify whether the appellant has met the section 9 conditions.

[31] Since the appellant was unable to show that the supplies of contact lenses are, or to be, supplied under the authority of a prescription, this is a taxable supply and the appellant must collect GST/HST.

## **VI. ANALYSIS**

[32] The appellant submits that the supplies at issue have zero-rated status under section 9. Since this section has not been analyzed by this Court, it is worth recalling the standard rule for interpreting legislation according to Elmer A. Dreidger’s *Construction of Statutes*, 2nd edition, Toronto, Butterworths, 1983 (p. 87), which provides as follows:

**10.** It has been long established as a matter of statutory interpretation that “the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament”: see *65302 British Columbia Ltd. v. Canada*, [1999] 3 S.C.R. 804, at para. 50. The interpretation of a statutory provision must be made according to a textual, contextual and purposive analysis to find a meaning that is harmonious with the Act as a whole. When the words of a provision are precise and unequivocal, the ordinary meaning of the words play a dominant role in the interpretive process. On the other hand, where the words can support more than one reasonable meaning, the ordinary meaning of the words plays a lesser role. The relative effects of ordinary meaning, context and purpose on the interpretive process may vary, but in all cases the court must seek to read the provisions of an Act as a harmonious whole.

[33] The above analysis was adopted by the Supreme Court of Canada in *Canada Trustco Mortgage Co. v. Canada*, 2005 SCC 54. However, as the Court stated in *Placer Dome Canada Ltd. v. Ontario (Minister of Finance)*, [2006] 1 SCR 715, at para. 21, in tax matters, “because of the degree of precision and detail characteristic of many tax provisions, a greater emphasis has often been placed on textual interpretation . . .”.

### **Textual analysis**

[34] It is appropriate to review the components of section 9 that provide that “a supply of eyeglasses or contact lenses” has zero-rated status if they:

- a) are, or are to be, supplied;
- b) under the authority of a prescription prepared, or an assessment record produced;
- c) by a person entitled under the laws of the province in which the person practises;
- d) the consumer is named in the prescription or assessment record;
- e) the eyeglasses or contact lenses are for the treatment or correction of a defect of vision of the consumer.

[35] In my view, the appellant must be able to conclude with reasonable certainty that each criterion, as indicated above, has been met for the supply to have zero-rated status. This information cannot be taken for granted.

[36] A textual analysis of the provision suggests that if the appellant does not obtain evidence of a prescription or assessment record, they are not able to verify that the contact lens order i) corresponds with a prescription prepared or assessment record produced by an authorized person; ii) is for the named consumer in that prescription or record; and finally iii) is “for the treatment or correction of a defect of vision”.

[37] The appellant submits that the phrase, “are, or are to be, supplied” suggests that requiring a copy of the prescription is not necessarily required. I find, however, that the phrase “are supplied” is mandatory and that the phrase “are to be supplied” does not make the requirement to obtain a copy of the prescription or assessment record optional.



[38] Indeed, there is no evidence in this case that the prescription could be produced after the sale. Even in the light of the testimony, it is clear that the prescription is not required or verified.

[39] Furthermore, section 9 was amended in 1999 (Minister of Finance, Press Release 99-086) to add the phrase “are to be supplied” in order to provide zero-rated status to the sale of eyeglasses or contact lenses by a distributor to a retailer before the final sale to the consumer.

[40] I also note that the appellant’s website indicates that it is a “contact lens replacement service company” (emphasis added) and that consumers are responsible for ensuring that their prescription is valid. The rather clear language of the provision, however, does not make an exemption for so-called “replacement” lenses, and inserting that phrase is not permissible.

### **Context and purpose of the provision**

[41] What about the legislative context? Part II provides that the supply of a significant number of medical and assistive devices has zero-rated status when sold “on the written order of a specified professional”. Section 9 provides that this person must be “entitled under the laws of the province in which the person practises”.

[42] In my opinion, it is appropriate to conclude that Parliament’s objective is to provide zero-rated status to the supply of devices provided for in Part II, provided that they are supplied under the control or supervision of a healthcare professional.

[43] Hence, it is necessary to distinguish between medical or assistive devices provided for in Part II and devices sold for cosmetic, esthetic or non-medical purposes. Furthermore, section 1.2 of Part II provides as follows:

**1.2** For the purposes of this Part, a cosmetic service supply (as defined in section 1 of Part II of Schedule V) and a supply, in respect of a cosmetic service supply, that is not made for medical or reconstructive purposes are deemed not to be included in this Part.

[Emphasis added.]

[44] According to this provision, it is clear that Parliament’s intention is to provide zero-rated status to the supply of devices sold “for medical or reconstructive purposes” or more specifically for eyeglasses or contact lenses “for the treatment or correction of a defect of vision of a consumer”.

[45] Part II has no definition for the phrase “prescription or assessment record”. The word “prescription” alone, however, is defined in section 1 of Part I of Schedule VI (relating to “Prescription Drugs and Biologicals”) and can also be deemed a zero-rated supply. It provides as follows:

*prescription* means a written or verbal order, given to a pharmacist by a medical practitioner or authorized individual, directing that a stated amount of any drug or mixture of drugs specified in the order be dispensed for the individual named in the order.

[46] In my view, the same approach holds for section 9. For the supply of eyeglasses or contact lenses to receive zero-rated status, there must be a prescription or assessment record indicating that they are prescribed and that they must “be dispensed for the individual named in the order”. This is an essential condition.

[47] In the light of the above, I agree with the respondent that the sale of contact lenses is a zero-rated supply on a conditional basis, based on the existence of a prescription prepared or assessment record produced by a healthcare professional, as defined, otherwise the supply is taxable.

### **Method of selling and delivering lenses in Canada**

[48] The appellant submits that Parliament’s intention is to provide zero-rated status to the sale of contact lenses, regardless of how they are sold.

[49] The appellant also submits that the act of delivering contact lenses is not reserved under provincial law and therefore the appellant is not required to obtain a copy of Canadian consumers’ prescriptions.

[50] In *Coastal*, the Court of Appeal of Quebec had to decide whether the online sale of contact lenses by a company located in British Columbia (“BC”), without a permanent establishment in Quebec, was in violation of Quebec law, in particular the *Optometry Act*, CQLR, chapter O-7 (hereinafter “the OA”) because this was a commercial activity reserved for optometrists in good standing in Quebec.

[51] The trial court dismissed the application for declaratory judgment, considering among other things that the professional service was provided in BC where the sale had occurred (where regulations in force do not always require a prescription to be produced) and that the only connection to Quebec was the delivery of the final product.

[52] The Court of Appeal of Quebec also ruled that “the protection of the public” did not require the word “sale” in the OA to be interpreted “[TRANSLATION] as meaning the distribution of a regulated product” and that “[TRANSLATION] by itself, delivering ophthalmic lenses in Quebec, as is the case here, cannot constitute a violation” of the provisions of the OA, “[TRANSLATION] or the illegal practice of optometry in Quebec” (at para. 71).

[53] Similarly, in *Essilor*, the Court of Appeal for Ontario had to examine the legality of the online sale of contact lenses to Ontario residents by a foreign company with branch headquarters in Quebec, but that made sales from a website hosted in BC. The Court ruled that simply delivering an order of contact lenses prescribed by a professional pursuant to the BC regulatory system, without anything more, did not establish a sufficient connection between the online sale and the acts prohibited by Ontario legislation (at para. 12).

[54] In this case, it is true that contact lenses are sold through a website hosted in the U.S. and that only delivery is carried out in Canada. However, the issue in this case is very different.

[55] In this case, the issue is whether the sale of contact lenses is deemed a taxable or zero-rated supply under the ETA, not whether delivery complies with or violates provincial regulations. Furthermore, according to *Ouellette v. The Queen*, 2009 TCC 443, the legality of a commercial activity is unimportant for the purposes of the ETA.

[56] Ultimately, I agree with the respondent that these cases are not relevant to this case, seeing as the issue here is whether the sale made by the appellant has zero-rated status under section 9.

### **Keeping books and records**

[57] Lastly, it is appropriate to examine the duty to keep books and records, either in the light of section 9 itself or more specifically under subsection 286(1) of the ETA.

[58] The appellant submits that tax legislation is explicit when a taxpayer must provide specific information or documents and cites the input tax credit (ITC) as an example, whereby the supplier must obtain certain information required under subsection 169(4) of the ETA and section 3 of the *Input Tax Credit Information (GST/HST) Regulations* (SOR/91-45) to be able to claim ITCs.

[59] The appellant also points out that Parliament uses the phrase “are or are to be supplied”, while the phrase used for prescription drugs in section 3 of Part I is “for”.

[60] The appellant therefore submits that Parliament placed greater importance on controlling prescription medication, which led the appellant to conclude that they are not obliged to require a prescription and that it is sufficient that they have “reasonable proof” that a prescription has been issued.

[61] I am not convinced by these arguments. Even if I accept the appellant’s submission that it is reasonable to take for granted that consumers have a prescription in their possession, it may nevertheless be expired. Without requesting a copy of the prescription, the appellant has absolutely no knowledge of it.

[62] In my opinion, section 9 provides for the supply of eyeglasses or contact lenses to be zero-rated only if there is a valid prescription or assessment record. This documentation is required by the very use of the phrase “if the eyeglasses or contact lenses are, or are to be, supplied under the authority of a prescription prepared, or an assessment record produced, by a person” used in the legislative provision itself. It is an essential condition, and in any case, the testimony does not support the conclusion that the appellant had “reasonable proof” that a prescription had been issued.

[63] Furthermore, even if I accept that section 9 does not provide an exhaustive list of the information required by the Minister, I am of the view that registrants must collect sufficient information for the Minister to verify whether a supply has zero-rated status. Specifically, the Minister must be able to confirm that the supply was “for the treatment or correction of a defect of vision”.

[64] If there is any doubt as to registrants’ obligations for a supply to receive zero-rated status under section 9, the respondent submits that subsection 286(1) of the ETA imposes a duty to keep records. Under this provision, any person required to “file a return” shall also “keep records” containing “such information as will enable the determination of the person’s liabilities and obligations under this Part”.

[65] This Court has ruled many times on the duty to keep records for zero-rated supplies: for example, see these recent cases : *1882320 Ontario Inc. v. The Queen*, 2019 TCC 81 or *Nwaukoni v. The Queen*, 2018 TCC 252. An examination of these cases is not necessary.

[66] In the light of this well-settled case law, I must conclude that the appellant has not complied with the requirements of section 9 or subsection 286(1) and that, without a copy of the consumer's prescription or assessment record, there is no way for the appellant, and consequently no way for the Minister, to ensure that the essential conditions provided for in section 9 have been met.

## VII. CONCLUSION

[67] The ETA provides for a supply to be taxable at a provided rate and for, based on the exceptions provided for, the tax rate for a zero-rated supply to be 0%.

[68] Since this is an exception to the rule, I conclude that registrants that claim to be providing a zero-rated supply must meet all the requirements of the provision, otherwise the supply is taxable.

[69] In this case, it is not sufficient for the purposes of the ETA for the appellant's website to inform consumers that they need a valid prescription. The appellant must obtain a copy of the prescription, as defined, to be able to conclude that a consumer has a prescription on hand "for the treatment or correction of a defect of vision". Without this documentation, the supply is taxable.

[70] Furthermore, since the appellant is registered under the ETA and in particular in view of paragraph 143(1)(b), the sale of contact lenses is deemed to be made in Canada, and the appellant therefore had to comply with section 9 for the supply to have zero-rated status.

[71] In the light of the above, the appeal is dismissed with costs to the respondent.

Signed at Ottawa, Canada, this 28th day of July 2020.

"Guy R. Smith"

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Smith J.

Translation certified true  
on this 6th day of October 2020.

François Brunet, Revisor

# Appendix A

2016-4304(GST)G

**TAX COURT OF CANADA**

**BETWEEN:**

**CONTACT LENS KING INC.,**

Appellant

and

**HER MAJESTY THE QUEEN,**

Respondent

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## **PARTIAL AGREED STATEMENT OF FACTS**

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For the purposes of this appeal, the parties recognize the following facts and accept that their admission of the facts has the same value as if those facts had been formally proven and accepted by the Court as true. The parties reserve the right to present additional evidence to establish other facts. The parties also agree that the joint book of exhibits is a true copy of authentic documents.

### **A. Information about the appellant**

1. The appellant is a non-resident corporation.
2. The appellant operates a company that sells contact lenses online.
3. To submit an order on the appellant's website, consumers must enter information from a prescription.
4. During the purchasing process, the consumer is not required to provide a copy of a prescription when placing an online order through the appellant.
5. The appellant entered into an agreement with the Medavie Inc. corporation, allowing Blue Cross members to receive 15% off when they purchase their contact lenses through the appellant's website.
6. The appellant has been a GST registrant under the *Excise Tax Act* ("ETA") since November 30, 2013 and has a GST/HST registration number.
7. The appellant does quarterly reporting.

8. The appellant produced GST/HST returns for the three quarters within the period from January 1, 2014, to September 30, 2014 (the “periods at issue”).
9. During the periods at issue, the appellant provided the supply of contact lenses in Canada in the following amounts:

<b>Periods</b>	<b>Supplies of Contact Lenses Provided by the Appellant</b>
01/01/2014 to 31/03/2014	\$63,890.40
01/04/2014 to 31/06/2014	\$200,901.10
01/07/2014 to 30/09/2014	\$220,072.24
<b>TOTAL</b>	<b>\$484,863.74</b>

10. The appellant also provided the supply of contact lens solution to a lesser extent, as follows:

<b>Periods</b>	<b>Supplies of Contact Lens Solution Provided by the Appellant</b>
01/01/2014 to 31/03/2014	\$122.70
01/04/2014 to 31/06/2014	\$881.10
01/07/2014 to 30/09/2014	\$584.40
<b>TOTAL</b>	<b>\$1,588.20</b>

11. The appellant collected no GST/HST on any of their supplies, since the appellant considers that the supply of contact lenses has zero-rated status under section 9 of Part II of Schedule VI of the ETA.

**B. Verification and assessments**

12. In December 2014, the respondent audited the appellant’s business activities under the ETA.
13. The respondent determined that the appellant should have collected GST/HST on their contact lens sales during the periods at issue.
14. The respondent took the position that persons providing the supply of contact lenses must maintain sufficient documentation for the Minister to verify that the sales of contact lenses are carried out in accordance with section 9 of Part II of Schedule VI of the ETA.
15. The respondent submits that the documentation in question must demonstrate that the contact lenses are, or are to be, supplied under the authority of a prescription prepared or an assessment record produced by a person, as

described in section 9 of Part II of Schedule VII of the ETA, to be used by a consumer named in the prescription or assessment record.

16. The respondent assumes that the appellant does not have such documentation, concerning all the appellant's contact lens sales, in their possession, seeing as the respondent did not obtain copies of prescriptions or assessment records from the appellant.
17. On September 11, 2015, the respondent issued notices of assessment to the appellant under the ETA for the periods from January 1, 2014, to September 30, 2014.
18. Through these notices of assessment, the respondent claimed the following amounts from the appellant in unpaid GST/HST that the appellant should have collected on their supplies:

<b>Periods</b>	<b>GST/HST That the Appellant Allegedly Failed to Collect</b>
01/01/2014 to 31/03/2014	\$30,236.87
01/04/2014 to 31/06/2014	\$30,236.87
01/07/2014 to 30/09/2014	\$30,236.87
<b>TOTAL</b>	<b>\$90,710.61</b>

19. The appellant filed notices of objection, dated November 30, 2015, and received on December 11, 2015, against the assessments issued by the respondent.
20. On June 7, 2016, the respondent's Appeals Division rendered a decision on the objection, allowing in part the objection and lowering the assessments issued to the appellant.
21. The adjustments made following the objection decision were strictly for the GST/HST amounts that the appellant allegedly failed to collect according to the respondent, and do not change the respondent's position that the supplies of contact lenses provided by the appellant do not have zero-rated status under section 9 of Part II of Schedule VI of the ETA.
22. On June 7, 2016, the respondent issued notices of reassessment to the appellant to reflect the objection adjustments, reducing the GST/HST amounts that the appellant allegedly failed to collect and pay, as follows:

<b>Periods</b>	<b>GST/HST That the Appellant Allegedly Failed to Collect</b>
01/01/2014 to 31/03/2014	\$3,855.63
01/04/2014 to 31/06/2014	\$12,167.43



01/07/2014 to 30/09/2014	\$13,747.91
<b>TOTAL</b>	<b>\$29,770.97</b>

Signed at Montreal, Quebec, this 1st day of November 2019.

by: Jean-François

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by: Pavol Janura

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CITATION: 2020 TCC 71

COURT FILE NO.: 2016-4304(GST)G

STYLE OF CAUSE: CONTACT LENS KING INC. v.  
HER MAJESTY THE QUEEN

PLACE OF HEARING: Montreal, Quebec

DATE OF HEARING: November 4, 2019

REASONS FOR JUDGMENT BY: The Honourable Justice Guy R. Smith

DATE OF JUDGMENT: July 28, 2020

APPEARANCES:

Counsel for the Appellant: Jean-François Poulin

Counsel for the Respondent: Pavol Janura

COUNSEL OF RECORD:

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