

**PART XIII**  
**REVIEW AND APPEAL**

**Interpretation**

**123.** In this Part, unless the context otherwise requires—

“Chairman” means the Chairman of the Tribunal appointed under paragraph 128(1)(a);

“Deputy Chairman” means any Deputy Chairman of the Tribunal appointed under paragraph 128(1)(a);

“Secretary” means the Secretary of the Tribunal appointed under subsection 133(1);

“Tribunal” means the Goods and Services Tax Appeal Tribunal established under section 125.