

Federal Court of Appeal



Cour d'appel fédérale

Date: 20151028

Docket: A-55-14

Citation: 2015 FCA 235

**CORAM: NADON J.A.
TRUDEL J.A.
SCOTT J.A.**

BETWEEN:

ROGER DUBOIS INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on October 28, 2015.

Judgment delivered from the bench at Montréal, Quebec, on October 28, 2015.

**REASONS FOR JUDGMENT OF THE
COURT BY:**

NADON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Montréal, Quebec, on October 28, 2015.)

NADON J.A.

[1] This is an appeal from a decision by Justice Jorré of the Tax Court of Canada (2009-3024(IT)G) dated December 20, 2013, allowing the appellant's appeal with regard to the reassessments made for the 2002, 2003 and 2004 taxation years and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that the appellant could claim capital cost allowance for a Sartory bow, but not for the other musical instruments for which the appellant claimed such allowance.

[2] Although we cannot fully endorse the judge's reasons, we are of the opinion that the appellant was unable to demonstrate that the judge erred in law in concluding as he did.

[3] The appeal will therefore be dismissed with costs.

“Marc Nadon”

J.A.

Certified true translation
Erich Klein

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-55-14

STYLE OF CAUSE: ROGER DUBOIS INC. v. HER
MAJESTY THE QUEEN

PLACE OF HEARING: MONTRÉAL, QUEBEC

DATE OF HEARING: OCTOBER 28, 2015

REASONS FOR JUDGMENT OF THE COURT BY: NADON J.A.
TRUDEL J.A.
SCOTT J.A.

DELIVERED FROM THE BENCH BY: NADON J.A.

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