

QUÉBEC, QUEBEC, THIS 11th DAY OF FEBRUARY 1997

CORAM: THE HONOURABLE MR. JUSTICE MARCEAU
THE HONOURABLE MR. JUSTICE HUGESSEN
THE HONOURABLE MADAME JUSTICE DESJARDINS

BETWEEN: MARIE-ANGE FOURNIER,
Applicant,

- AND -

DEPARTMENT OF NATIONAL REVENUE,
Respondent.

J U D G M E N T

This application for judicial review is dismissed.

Louis Marceau
J.A.

Certified true translation

C. Delon, L.L.L.

QUÉBEC, QUEBEC, THIS 11th DAY OF FEBRUARY 1997

CORAM: THE HONOURABLE MR. JUSTICE MARCEAU
THE HONOURABLE MR. JUSTICE HUGESSEN
THE HONOURABLE MADAME JUSTICE DESJARDINS

BETWEEN: NICOLE LANGLAIS,

Applicant,

- AND -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

J U D G M E N T

This application for judicial review is dismissed.

Louis Marceau
J.A.

Certified true translation

C. Delon, L.L.L.

A-561-95

QUÉBEC, QUEBEC, THIS 11th DAY OF FEBRUARY 1997

CORAM: THE HONOURABLE MR. JUSTICE MARCEAU
THE HONOURABLE MR. JUSTICE HUGESSEN
THE HONOURABLE MADAME JUSTICE DESJARDINS

BETWEEN: GILLES ST-PIERRE

Applicant,

- AND -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

J U D G M E N T

This application for judicial review is dismissed.

Louis Marceau
J.A.

Certified true translation

C. Delon, L.L.L.

QUÉBEC, QUEBEC, THIS 11th DAY OF FEBRUARY 1997

CORAM: THE HONOURABLE MR. JUSTICE MARCEAU
THE HONOURABLE MR. JUSTICE HUGESSEN
THE HONOURABLE MADAME JUSTICE DESJARDINS

BETWEEN: DOLORES BERNARD,

Applicant,

- AND -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

J U D G M E N T

This application for judicial review is dismissed.

Louis Marceau
J.A.

Certified true translation

C. Delon, L.L.L.

QUÉBEC, QUEBEC, THIS 11th DAY OF FEBRUARY 1997

CORAM: THE HONOURABLE MR. JUSTICE MARCEAU
THE HONOURABLE MR. JUSTICE HUGESSEN
THE HONOURABLE MADAME JUSTICE DESJARDINS

BETWEEN: ROLAND TURCOTTE,
Applicant,

- AND -

DEPARTMENT OF NATIONAL REVENUE,
Respondent.

J U D G M E N T

This application for judicial review is dismissed.

Louis Marceau
J.A.

Certified true translation

C. Delon, L.L.L.

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

MARIE-ANGE FOURNIER,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

Hearing held at Québec, Quebec, on Tuesday, February 11, 1997.

Judgment delivered from the bench on February 11, 1997.

REASONS FOR JUDGMENT OF THE COURT BY:

HUGESSEN J.A.

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

NICOLE LANGLAIS,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

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REASONS FOR JUDGMENT OF THE COURT BY:

HUGESSEN J.A.

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

GILLES ST-PIERRE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

Hearing held at Québec, Quebec, on Tuesday, February 11, 1997.

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REASONS FOR JUDGMENT OF THE COURT BY:

HUGESSEN J.A.

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

DOLORES BERNARD,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

Hearing held at Québec, Quebec, on Tuesday, February 11, 1997.

Judgment delivered from the bench on February 11, 1997.

REASONS FOR JUDGMENT OF THE COURT BY:

HUGESSEN J.A.

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

ROLAND TURCOTTE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

Hearing held at Québec, Quebec, on Tuesday, February 11, 1997.

Judgment delivered from the bench on February 11, 1997.

REASONS FOR JUDGMENT OF THE COURT BY:

HUGESSEN J.A.

A-559-95

CORAM: MARCEAU J.A.
HUGESSEN J.A.
DESJARDINS J.A.

BETWEEN:

MARIE-ANGE FOURNIER,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

A-560-95

BETWEEN:

NICOLE LANGLAIS,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

A-561-95

BETWEEN:

GILLES ST-PIERRE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

A-562-95

BETWEEN:

DOLORES BERNARD,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

A-563-95

BETWEEN:

ROLAND TURCOTTE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

(Delivered from the bench at Québec, Quebec,
on Tuesday, February 11, 1997)

HUGESSEN J.A.

These five applications for judicial review were argued together. In one case, Dolorès Bernard, A-562-95, the judge of the Tax Court of Canada concluded that there was a contract for services and in our view, his decision on that point is unassailable. In the other four cases, however, the applicants contend that the judge did not follow, or failed to properly apply, the cases decided by this court, *inter alia* the decision in *Wiebe Door Services Ltd. v. M.N.R.*¹

¹ [1986] 3 F.C. 553.

The tests set out in *Wiebe Door* can be used as a guide only in cases where the Court has to decide whether the relationship between a payer and a worker is governed by a contract of service or a contract for services. However, in many cases, including the case at bar, the Court's first task is not to distinguish between these two types of contracts, but rather to determine whether there was really a contractual relationship between the parties. In other words, there is no need to find that there was a contract for services in order to rule out the existence of a contract of service and an employer-employee relationship.

In the case at bar, the evidence was that all the applicants, at the request of the payer, agreed right from the beginning to delay payment of their wages for periods ranging from several months to more than two years. In these circumstances, the judge of the Tax Court of Canada certainly did not err in holding that regardless of the nature of the relationship between the workers and the payer, it was not the relationship that would exist between employees and their employer; there were no firm, reciprocal obligations relating to payment and the performance of services, which are the essence of any contract of employment. No doubt everything was done honestly and openly, but the purpose was a joint venture rather than a contract of service.

The applications will be dismissed.

"James K. Hugessen"
J.A.

Certified true translation

C. Delon, LL.L.

FEDERAL COURT OF APPEAL

A-563-95

BETWEEN:

ROLAND TURCOTTE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

FEDERAL COURT OF APPEAL

A-562-95

BETWEEN:

DOLORES BERNARD,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

FEDERAL COURT OF APPEAL

A-561-95

BETWEEN:

GILLES ST-PIERRE,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

FEDERAL COURT OF APPEAL

A-560-95

BETWEEN:

NICOLE LANGLAIS,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

FEDERAL COURT OF APPEAL

A-559-95

BETWEEN:

MARIE-ANGE FOURNIER,

Applicant,

- and -

DEPARTMENT OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT OF THE COURT

**FEDERAL COURT OF CANADA
COURT OF APPEAL**

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO: A-559-95

STYLE OF CAUSE: Marie-Ange Fournier v. M.N.R.

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: February 11, 1997

REASONS FOR JUDGMENT OF THE COURT (Marceau, Hugessen & Desjardins JJ.A.)

DELIVERED FROM THE BENCH BY: Hugessen J.A.

APPEARANCES:

Valère M. Gagné FOR THE APPLICANT

Paul Plourde FOR THE RESPONDENT

SOLICITORS OF RECORD:

Valère M. Gagné
Rimouski, Quebec FOR THE APPLICANT

George Thomson
Deputy Attorney General of Canada
Ottawa, Ontario FOR THE RESPONDENT

**FEDERAL COURT OF CANADA
COURT OF APPEAL**

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO: A-560-95
STYLE OF CAUSE: Nicole Langlais v. M.N.R.
PLACE OF HEARING: Québec, Quebec
DATE OF HEARING: February 11, 1997

REASONS FOR JUDGMENT OF THE COURT (Marceau, Hugessen & Desjardins JJ.A.)

DELIVERED FROM THE BENCH BY: Hugessen J.A.

APPEARANCES:

Valère M. Gagné FOR THE APPLICANT
Paul Plourde FOR THE RESPONDENT

SOLICITORS OF RECORD:

Valère M. Gagné
Rimouski, Quebec FOR THE APPLICANT
George Thomson
Deputy Attorney General of Canada
Ottawa, Ontario FOR THE RESPONDENT

**FEDERAL COURT OF CANADA
COURT OF APPEAL**

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO: A-561-95

STYLE OF CAUSE: Gilles St-Pierre v. M.N.R.

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: February 11, 1997

REASONS FOR JUDGMENT OF THE COURT (Marceau, Hugessen & Desjardins JJ.A.)

DELIVERED FROM THE BENCH BY: Hugessen J.A.

APPEARANCES:

Valère M. Gagné	FOR THE APPLICANT
Paul Plourde	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Valère M. Gagné Rimouski, Quebec	FOR THE APPLICANT
George Thomson Deputy Attorney General of Canada Ottawa, Ontario	FOR THE RESPONDENT

**FEDERAL COURT OF CANADA
COURT OF APPEAL**

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO: A-562-95

STYLE OF CAUSE: Dolores Bernard v. M.N.R.

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: February 11, 1997

REASONS FOR JUDGMENT OF THE COURT (Marceau, Hugessen & Desjardins JJ.A.)

DELIVERED FROM THE BENCH BY: Hugessen J.A.

APPEARANCES:

Valère M. Gagné FOR THE APPLICANT

Paul Plourde FOR THE RESPONDENT

SOLICITORS OF RECORD:

Valère M. Gagné
Rimouski, Quebec FOR THE APPLICANT

George Thomson
Deputy Attorney General of Canada
Ottawa, Ontario FOR THE RESPONDENT

**FEDERAL COURT OF CANADA
COURT OF APPEAL**

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE NO: A-563-95

STYLE OF CAUSE: Roland Turcotte v. M.N.R.

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: February 11, 1997

REASONS FOR JUDGMENT OF THE COURT (Marceau, Hugessen & Desjardins JJ.A.)

DELIVERED FROM THE BENCH BY: Hugessen J.A.

APPEARANCES:

Valère M. Gagné FOR THE APPLICANT

Paul Plourde FOR THE RESPONDENT

SOLICITORS OF RECORD:

Valère M. Gagné
Rimouski, Quebec FOR THE APPLICANT

George Thomson
Deputy Attorney General of Canada
Ottawa, Ontario FOR THE RESPONDENT