

Date: 20030210

Docket: A-645-00

Neutral Citation: 2003 FCA 69

**CORAM: DESJARDINS J.A.
LÉTOURNEAU J.A.
NADON J.A.**

BETWEEN:

MARIO PARADIS

Applicant

and

**MINISTER OF
NATIONAL REVENUE**

Respondent

Hearing held at Montréal, Quebec, on February 6, 2003.

Judgment delivered at Ottawa, Ontario, on February 10, 2003.

REASONS FOR JUDGMENT:

LÉTOURNEAU J.A.

CONCURRED IN BY:

**DESJARDINS J.A.
NADON J.A.**

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REASONS FOR JUDGMENT

LÉTOURNEAU J.A.

[1] It is clear that the applicant, who acted on his own behalf with the help of a friend both here and before the Tax Court of Canada, did not understand all the ramifications of the issue, which are not limited, as he apparently believed, to determining the legal status of the business that suffered the losses.

[2] The litigation dealt with claims made by the appellant for business losses. These claims were for the 1995 and 1996 taxation years. The Minister of National Revenue refused to allocate any loss incurred by the corporation “3029786 Canada Inc.” to the appellant. The accuracy of the amount of expenses claimed by the appellant and his right to deduct them were at the heart of the litigation generated by the Minister’s notice of assessment.

[3] Essentially, Judge Dussault of the Tax Court of Canada made two conclusions.

[4] First, the above-mentioned corporation was a corporation under the *Canada Business Corporations Act* (the Act). The judge did not err in that conclusion. The corporation was incorporated on May 14, 1994, under that Act, as set out in the articles of incorporation in the record: see the respondent’s record at page 34. It had a head office and a director. The applicant admitted before the judge that a bank account had been opened in the name of the corporation, and that transactions had been made on the account.

[5] Secondly, Judge Dussault concluded that no evidence had been adduced that the loss claimed for the 1996 year had been incurred. With respect to the 1995 taxation year, the judge found and ruled that the documents submitted did not correspond with what had been claimed as a loss. There is no basis in the record or in the evidence to set aside those conclusions of the judge.

[6] The applicant denies that he is a corporation, and cites article 1525 of the *Code of Civil Procedure of Québec* in support of his contention that he is an enterprise. I concur with Judge Dussault that the applicant misunderstands the concept of enterprise and, I would add, the purpose of article 1525.

[7] For these reasons, I would dismiss the application for judicial review with costs.

“Gilles Létourneau”

J.A.

“I concur with these reasons.
Alice Desjardins J.A.”

“I concur.
M. Nadon J.A.”

Certified true translation

Mary Jo Egan, LLB

FEDERAL COURT OF CANADA
APPEAL DIVISION

SOLICITORS OF RECORD

DOCKET: A-645-00

STYLE OF CAUSE: MARIO PARADIS v. MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING: MONTRÉAL, QUEBEC

DATE OF HEARING: February 6, 2003

REASONS FOR JUDGMENT: LÉTOURNEAU J.A.

CONCURRED IN BY: DESJARDINS J.A.
NADON J.A.

DATED: February 10, 2003

APPEARANCES:

Mario Paradis	FOR HIMSELF
Robert Lendick	FOR THE APPLICANT
Mournes Ayadi	FOR THE RESPONDENT
Valérie Tardif	

SOLICITORS OF RECORD:

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Minister of Justice	FOR THE RESPONDENT
Montréal, Quebec	