

Date: 20030203

Docket: A-22-02

Neutral Citation: 2003 FCA 58

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

BETWEEN:

ANTHONY JURAK

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Montréal, Quebec, February 3, 2003.

Judgment delivered from the bench at Montréal, Quebec, February 3, 2003.

REASONS FOR JUDGMENT OF THE COURT:

LÉTOURNEAU J.A.

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REASONS FOR JUDGMENT OF THE COURT
**(Pronounced from the bench at Montréal, Quebec,
February 3, 2003)**

LÉTOURNEAU J.A.

[1] Notwithstanding the laudable efforts of Mr. Côté, we have not been persuaded that Her Honour Judge Lamarre-Proulx of the Tax Court of Canada misdirected herself in her interpretation of section 160 of the *Income Tax Act*, R.S.C. 1985 (5th Supp.), c. 1, as amended, and in her application to the facts of this case when she concluded, in paragraph 38 of her

decision, that “[TRANSLATION] the transferee may himself become the transferor, subject to the application of subsection 160(1) of the Act if, at the time of the second transfer, he is himself a tax debtor, either *ex proprio motu* or as a joint and several debtor with the first transferor.”

[2] Counsel for the respondent having conceded that in the circumstances the amount of the assessment in dispute, \$144,222, does not generate interest, it was unnecessary to hear the parties on this second ground of appeal.

[3] The appeal will be dismissed with costs and it will be declared that the amount of the assessment in dispute, \$144,222, does not bear interest.

“Gilles Létourneau”

Judge

Certified true translation

Suzanne M. Gauthier, C. Tr., L.L.L.

FEDERAL COURT OF CANADA
APPEAL DIVISION

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FEDERAL COURT OF CANADA
APPEAL DIVISION

NAMES OF COUNSEL AND SOLICITORS OF RECORD

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STYLE: ANTHONY JURAK

and

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PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: February 3, 2003

REASONS FOR JUDGMENT OF THE COURT: Létourneau J.A.

DATED: February 3, 2003

APPEARANCES:

Louis-Frédéric Côté FOR THE APPELLANT

Valérie Tardif FOR THE RESPONDENT

SOLICITORS OF RECORD:

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