

**Date: 20070614**

**Docket: A-336-06**

**Citation: 2007 FCA 234**

**CORAM: RICHARD C.J.  
LÉTOURNEAU J.A.  
NADON J.A.**

**BETWEEN:**

**VIATEUR MERCIER**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Hearing held at Québec, Quebec, on June 13, 2007.

Judgment delivered at Québec, Quebec, on June 14, 2007.

**REASONS FOR JUDGMENT BY:**

**LÉTOURNEAU J.A.**

**CONCURRED IN BY:**

**RICHARD C.J.  
NADON J.A.**

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**REASONS FOR JUDGMENT**

**LÉTOURNEAU J.A.**

[1] The appellant was reassessed for the taxation years 2000, 2001 and 2002, using the net worth method. In a very thorough judgment, Mr. Justice Dussault of the Tax Court of Canada reviewed and analyzed each issue and, in the end, dismissed the appeals.

[2] The outcome of the appeals in the Tax Court of Canada essentially turned on a question of credibility. Versions that were different, late, contradictory and new at the hearing, confused and inconsistent testimony, lack of evidence or of credible evidence to support the claims—such were the observations and findings of fact made by the Tax Court of Canada judge.

[3] The appellant is asking us to review and set aside these findings that are based on the credibility of the documentary evidence that was adduced and the oral testimony. We cannot do so unless the said findings were made in a perverse or capricious manner, which is clearly not the case here.

[4] For these reasons, the appeal will be dismissed with costs.

“Gilles Létourneau”

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J.A.

“I concur.  
Richard C.J.”

“I concur.  
Nadon J.A.”

**FEDERAL COURT OF APPEAL**

**SOLICITORS OF RECORD**

**DOCKET:** A-336-06

**STYLE OF CAUSE:** VIATEUR MERCIER v.  
HER MAJESTY THE QUEEN

**PLACE OF HEARING:** Québec, Quebec

**DATE OF HEARING:** June 13, 2007

**REASONS FOR JUDGMENT BY:** LÉTOURNEAU J.A.

**CONCURRED IN BY:** RICHARD C.J.  
NADON J.A.

**DATED:** June 14, 2007

**APPEARANCES**

Viateur Mercier

FOR THE APPELLANT

Anne Poirier

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

John H. Sims, Q.C.  
Deputy Attorney General of Canada

FOR THE RESPONDENT