

**Date: 20071127**

**Docket: A-388-06**

**Citation: 2007 FCA 373**

**CORAM: LINDEN J.A.  
SHARLOW J.A.  
RYER J.A.**

**BETWEEN:**

**BOURGAULT INDUSTRIES LTD.**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on November 27, 2007.

Judgment delivered from the Bench at Toronto, Ontario, on November 27, 2007.

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

**RYER J.A.**

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**REASONS FOR JUDGMENT OF THE COURT**

(Delivered from the Bench at Toronto, Ontario, on November 27, 2007)

**RYER J.A.**

[1] Having considered the able arguments of counsel, we have not been persuaded that the judgment of Justice Woods (2006 TCC 449) was based upon any error of law or any error in the application of the relevant legal principles. We agree with her judgment substantially for the reasons that she gave. Accordingly this appeal will be dismissed with costs.

"C. Michael Ryer"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-388-06

An appeal from the judgment of the Honourable Justice Judith Woods, of the Tax Court of Canada, dated August 4, 2006. Tax Court file: 2002-4913 (IT)G.

**STYLE OF CAUSE:** BOURGAULT INDUSTRIES LTD. Appellant  
and

HER MAJESTY THE QUEEN Respondent

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** NOVEMBER 27, 2007

**REASONS FOR JUDGMENT OF THE COURT BY:** (LINDEN, SHARLOW, RYER J.J.A.)

**DELIVERED FROM THE BENCH BY:** RYER J.A.

**APPEARANCES:**

Joseph M. Steiner FOR THE APPELLANT

Jeff Pniowsky FOR THE RESPONDENT  
Julien Bédard

**SOLICITORS OF RECORD:**

Osler, Hoskin & Harcourt LLP FOR THE APPELLANT  
Toronto, Ontario

John H. Sims, Q.C. FOR THE RESPONDENT  
Deputy Attorney General of Canada  
Winnipeg, Manitoba