

Date: 20100204

Docket: A-30-09

Citation: 2010 FCA 39

**CORAM: NADON J.A.
EVANS J.A.
STRATAS J.A.**

BETWEEN:

A & R DRESS CO. INC.

Appellant

and

**THE MINISTER OF PUBLIC SAFETY
AND EMERGENCY PREPAREDNESS**

Respondent

Heard at Montreal, Quebec, on February 4, 2010.

Judgment delivered from the Bench at Montreal, Quebec, on February 4, 2010.

REASONS FOR JUDGMENT OF THE COURT BY:

NADON J.A.

Federal Court
of Appeal



CANADA

Cour d'appel
fédérale

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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Montreal, Quebec, on February 4, 2010)

NADON J.A.

[1] Notwithstanding Mr. Kaylor's forceful arguments, we are all agreed, substantially for the reasons given by Mr. Justice de Montigny at paragraphs 35 and following of his Reasons, that the leftover material, being scrap or waste, cannot be reasonably found to be "obsolete or surplus goods" within the meaning of sections 109 and 110 of the *Customs Tariff*, S.C. 1997, c. 36.

[2] As a result, the appeal will be dismissed with costs.

"M. Nadon"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-30-09

STYLE OF CAUSE: A & R DRESS CO. INC. v. MPSEP

PLACE OF HEARING: Montreal, Quebec

DATE OF HEARING: February 4, 2010

REASONS FOR JUDGMENT OF THE COURT BY: NADON, EVANS, STRATAS JJ.A.

DELIVERED FROM THE BENCH BY: NADON J.A.

APPEARANCES:

Michael Kaylor FOR THE APPELLANT

Jacques Savary FOR THE RESPONDENT

SOLICITORS OF RECORD:

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