

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20111005

Docket: A-400-07

Citation: 2011 FCA 275

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

BETWEEN:

ELAINE NEATHLY

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

Heard at Toronto, Ontario, on October 4, 2011.

Judgment delivered at Toronto, Ontario, on October 5, 2011.

REASONS FOR JUDGMENT BY:

STRATAS J.A.

CONCURRED IN BY:

**SEXTON J.A.
EVANS J.A.**

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REASONS FOR JUDGMENT

STRATAS J.A.

[1] This is an appeal from the judgment of the Tax Court of Canada: 2007 TCC 611.

[2] The Tax Court found that it did not have jurisdiction to hear the appellant's tax appeals for the 1994 and 1998 taxation years because the appellant filed no notices of objection. The Tax Court also held that it did not have jurisdiction to review the Minister's decision not to waive interest and late filing penalties for the 1999-2002 taxation years. Such a review is conducted in the Federal

Court by way of application for judicial review. Finally, the Tax Court dismissed the appellant's appeals concerning the taxes payable in the 1999-2002 taxation years, save for the treatment of an amount the appellant received as a retiring allowance.

[3] We conclude that the Tax Court's jurisdictional rulings are correct. Further, there is no ground for setting aside the largely factual decision made by the Tax Court concerning the taxes payable in the 1999-2002 taxation years.

[4] Accordingly, we shall dismiss the appeal.

"David Stratas"

J.A.

"I agree
J. Edgar Sexton"

"I agree
John M. Evans"

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-400-07

APPEAL FROM AN ORDER OF THE HONOURABLE V.A. MILLER DATED AUGUST 13, 2007, DOCKET NO. 2006-3176(IT)I

STYLE OF CAUSE: ELAINE NEATHLY v. MINISTER
OF NATIONAL REVENUE

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: OCTOBER 4, 2011

REASONS FOR JUDGMENT BY: STRATAS J.A.

CONCURRED IN BY: SEXTON, EVANS, STRATAS JJ.A.

DATED: OCTOBER 5, 2011

APPEARANCES:

Elaine Neathly

ON HER OWN BEHALF

Brandon Siegal

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Myles J. Kirvan
Deputy Attorney General of Canada

FOR THE RESPONDENT