

Federal Court of Appeal



Cour d'appel fédérale

Date: 20120618

Docket: A-123-11

Citation: 2012 FCA 186

**CORAM: NOËL J.A.
TRUDEL J.A.
MAINVILLE J.A**

BETWEEN:

BERTRAND BEAULIEU

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on June 18, 2012.

Judgment delivered from the Bench at Montréal, Quebec, on June 18, 2012.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Montréal, Quebec, on June 18, 2012)

NOËL J.A.

[1] We have been unable to identify any error whatsoever in the decision of Justice Tardif (2011 TCC 86). The appeal will be dismissed with costs.

“Marc Noël”

J.A.

Certified true translation
Michael Palles

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-123-11

(APPEAL FROM A JUDGMENT OF JUSTICE TARDIF OF THE TAX COURT OF CANADA DATED FEBRUARY 14, 2011, DOCKET NO. 2009-16(IT)G.)

STYLE OF CAUSE: BERTRAND BEAULIEU and
HER MAJESTY THE QUEEN

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: June 18, 2012

REASONS FOR JUDGMENT OF THE COURT BY: NOËL J.A.
TRUDEL J.A.
MAINVILLE J.A

DELIVERED FROM THE BENCH BY: NOËL J.A.

APPEARANCES:

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