

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20130115**

**Docket: A-166-12**

**Citation: 2013 FCA 07**

**CORAM: EVANS J.A.  
SHARLOW J.A.  
WEBB J.A.**

**BETWEEN:**

**A&T TIRE & WHEEL LTD.**

**Appellant**

**and**

**MINISTER OF NATIONAL REVENUE**

**Respondent**

Heard at Toronto, Ontario, on January 15, 2013.

Judgment delivered from the Bench at Toronto, Ontario, on January 15, 2013.

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

**SHARLOW J.A.**

Federal Court of Appeal



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BETWEEN:

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**REASONS FOR JUDGMENT OF THE COURT**

(Delivered from the Bench at Toronto, Ontario, on January 15, 2013)

[1] The appellant A&T Tire & Wheel Ltd. is appealing the judgment of Justice Hogan of the Tax Court of Canada (2012 TCC 150) confirming the Minister's determination that from January 1, 2007 to August 1, 2009, five individuals were employed by A&T Tire & Wheel Ltd. in insurable employment as defined in paragraph 5(1)(a) of the *Employment Insurance Act*, S.C. 1996, c. 23, and pensionable employment as defined in paragraph 6(1)(a) of the *Canada Pension Plan*, R.S.C. 1985, c. C-8.

[2] The grounds of appeal essentially challenge Justice Hogan's factual findings and the weight he gave to the factors from *Wiebe Door Services Ltd. v. M.N.R.*, [1986] 3 F.C. 553 (C.A.). None of those grounds of appeal can succeed in the absence of palpable and overriding error. Having reviewed the record and Justice Hogan's careful and thorough reasons, and having considered the written and oral submissions of A&T Tire & Wheel Ltd., we are unable to detect any such error.

[3] The appeal will be dismissed with costs.

“K. Sharlow”

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:**

A-166-12

**APPEAL FROM A JUDGMENT OF TAX COURT OF CANADA (HOGAN J.)  
DATED MAY 8, 2012, 2011-124(EI), 2011-113(EI), 2011-106(EI), 2011-107(EI), 2011-99(EI), 2011-125(CPP), 2011-105(CPP), 2011-79(CPP), 2011-80(CPP), 2011-98(CPP)**

**STYLE OF CAUSE:**

A&T TIRE & WHEEL LTD. V. THE  
MINISTER OF NATIONAL  
REVENUE

**PLACE OF HEARING:**

TORONTO, ONTARIO

**DATE OF HEARING:**

JANUARY 15, 2013

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

(EVANS, SHARLOW, WEBB, J.J.A.)

**DELIVERED FROM THE  
BENCH BY:**

SHARLOW J.A.

**APPEARANCES:**

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FOR THE APPELLANT

THANG TRIEU  
JASMEEN MANN

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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