

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20130530**

**Docket: A-49-12**

**Citation: 2013 FCA 141**

**CORAM: GAUTHIER J.A.  
MAINVILLE J.A.  
WEBB J.A.**

**BETWEEN:**

**CALGARY BOARD OF EDUCATION**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Calgary, Alberta, on April 23, 2013.

Judgment delivered at Ottawa, Ontario, on May 30, 2013.

**REASONS FOR JUDGMENT BY:**

**WEBB J.A.**

**CONCURRED IN BY:**

**GAUTHIER J.A.  
MAINVILLE J.A.**

Federal Court of Appeal



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Appellant

and

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Respondent

**REASONS FOR JUDGMENT**

**WEBB J.A.**

[1] This appeal is from the decision of Jorré J. (the Judge) of the Tax Court of Canada (2012 TCC 7). This appeal was heard at the same time as the appeal of *Boardwalk Equities Inc. v. Her Majesty the Queen* (A-48-12).

[2] For the reasons for judgment as set out in *Boardwalk Equities Inc. v. Her Majesty the Queen*, I would dismiss this appeal with one set of costs for both this appeal and for the appeal of

*Boardwalk Equities Inc.*, with each appellant to pay one-half of such costs.

“Wyman W. Webb”

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J.A.

“I agree,  
Johanne Gauthier J.A.”

“I agree,  
Robert M. Mainville J.A.”

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-49-12

**STYLE OF CAUSE:** CALGARY BOARD OF EDUCATION v QUEEN

**PLACE OF HEARING:** Calgary, Alberta

**DATE OF HEARING:** April 23, 2013

**REASONS FOR JUDGMENT BY:** WEBB J.A.

**CONCURRED IN BY:** GAUTHIER, MAINVILLE J.J.A.

**DATED:** May 30, 2013

**APPEARANCES:**

Salvador Mirandola  
Patrick Lindsay

FOR THE APPELLANT

Kathleen Lyons

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Borden Ladner Gervais LLP

FOR THE APPELLANT

William F. Pentney  
Deputy Attorney General of Canada

FOR THE RESPONDENT