

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20190625**

**Docket: A-171-16**

**Citation: 2019 FCA 191**

**CORAM: GAUTHIER J.A.  
STRATAS J.A.  
LASKIN J.A.**

**BETWEEN:**

**MICHAEL DAVIES**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on June 25, 2019.  
Judgment delivered from the Bench at Toronto, Ontario, on June 25, 2019.

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

**STRATAS J.A.**

Federal Court of Appeal



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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on June 25, 2019).**

**STRATAS J.A.**

[1] The appellant appeals from the order dated February 6, 2016 of the Tax Court of Canada (*per* Boccock J.): 2016 TCC 104.

[2] The Tax Court did not err in law or commit any palpable and overriding error. Indeed, we substantially agree with the findings of law and mixed fact and law in the reasons of the Tax Court.

[3] Therefore, we will dismiss the appeal with costs fixed by agreement in the amount of \$2,500, all-inclusive.

"David Stratas"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-171-16

**APPEAL FROM AN ORDER OF THE HONOURABLE MR. JUSTICE R.S. BOCOCK  
DATED APRIL 27, 2016, DOCKET NOS. 2010-3571(IT)G AND 2014-2450(IT)G**

**STYLE OF CAUSE:** MICHAEL DAVIES v. HER  
MAJESTY THE QUEEN

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** JUNE 25, 2019

**REASONS FOR JUDGMENT OF THE COURT BY:** GAUTHIER J.A.  
STRATAS J.A.  
LASKIN J.A.

**DELIVERED FROM THE BENCH BY:** STRATAS J.A.

**APPEARANCES:**

Arthur Birnbaum FOR THE APPELLANT

Carol Calabrese FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Birnbaum Law FOR THE APPELLANT  
Barrister and Solicitor

Nathalie G. Drouin FOR THE RESPONDENT  
Deputy Attorney General of Canada