

Federal Court of Appeal



Cour d'appel fédérale

Date: 20140121

Docket: A-116-13

Citation: 2014 FCA 10

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

BETWEEN:

SOFT-MOC INC.

Appellant

and

**THE MINISTER OF NATIONAL REVENUE
AS REPRESENTED BY THE ATTORNEY
GENERAL OF CANADA**

Respondent

Heard at Toronto, Ontario, on January 21, 2014.

Judgment delivered from the Bench at Toronto, Ontario, on January 21, 2014.

REASONS FOR JUDGMENT OF THE COURT BY:

SHARLOW J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Toronto, Ontario, on January 21, 2014).

SHARLOW J.A.

[1] This is an appeal of the decision of Justice Russell (2013 FC 291) dismissing the application of Soft-Moc Inc. for judicial review of a requirement for foreign-based information.

[2] We have not been persuaded that Justice Russell's decision discloses any error of law or any other error warranting the intervention of this Court.

[3] The appeal will be dismissed with costs.

"K. Sharlow"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-116-13

**(APPEAL FROM A DECISION OF THE HONOURABLE MR. JUSTICE RUSSELL
OF THE FEDERAL COURT, DATED MARCH 20, 2013, DOCKET NO. T-502-12)**

STYLE OF CAUSE: SOFT-MOC INC. v. THE MINISTER OF
NATIONAL REVENUE AS
REPRESENTED BY THE ATTORNEY
GENERAL OF CANADA

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: January 21, 2014

**REASONS FOR JUDGMENT
OF THE COURT BY:** SHARLOW J.A.
WEBB J.A.
NEAR J.A.

DELIVERED FROM THE BENCH BY: SHARLOW J.A.

APPEARANCES:

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Samantha Hurst FOR THE RESPONDENT

SOLICITORS OF RECORD:

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