Docket: 2002-4525(IT)G

BETWEEN:

HUGUETTE BLEAU,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on August 22, 2205, at Montréal, Quebec.

Before: The Honourable Justice Pierre Archambault

Appearances:

Counsel for the Appellant: Yves Ouellette

Counsel for the Respondent: Marie-Aimée Cantin

JUDGMENT

The appeal from the assessment pursuant to subsection 160(1) of the *Income Tax Act,* the notice of which bears the number 30092 and is dated June 28, 2001, is dismissed without costs, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Ontario, this 16th day of January 2006.

"Pierre Archambault"

Archambault J.

Translation certified true
on this 21st day of June 2006
Monica F. Chamberlain, Reviser

Citation: 2006TCC36
Date: 20060116
Docket: 2002-4525(IT)G

BETWEEN:

HUGUETTE BLEAU,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Archambault J.

[1] Huguette Bleau is appealing from an assessment established on June 28, 2001 by the Minister of National Revenue (the **Minister**) pursuant to subsection 160(1) of the *Income Tax Act* (the **Act**). The Minister holds Ms. Bleau jointly and severally liable for the tax debt of 2525-6421 Québec Inc. (**6421**) in respect of the 1990 taxation year. The assessment of the Minister with regard to 6421 was established on March 13, 1995, the amount of tax demanded being $39,368 with interest, amounting to approximately $63,416. The amount of the tax debt is not of itself at issue. The assessment in respect of Ms. Bleau stems from the transfer to Ms. Bleau by 6421 in 1992 of an amount of $53,244. On the date of this assessment, the amount of the tax debt of 6421 stood at $174,331. Ms. Bleau maintains that the assessment as it pertains to her is unfounded for several reasons, the most important of which is that the tax debt of 6421 was extinguished at the time of the assessment of June 28, 2001, by virtue of the prescription set out at section 32 of the *Crown Liability and Proceedings Act* (**Crown Liability Act**), R.S.C. 1985, chapter C-50. In addition, the Supreme Court of Canada recognized in *Markevich v. Canada*, [2003] 1 S.C.R. 94, that this section applies to the recovery of tax debts.

The facts

[2] Corporation 6421 belonged in equal parts to two shareholders, Ms. Bleau and her sister, Cécile Bleau. This corporation was established to operate a rental building located on St-Hubert Street in Montreal. The two sisters were also shareholders in another corporation operating the same type of business, Les Projets C.H. Bleau Inc. (**Projets**). Projets was, moreover, the first of the two corporations to operate a rental building. Huguette Bleau advanced approximately $85,000 to Projets in 1987 to finance the renovation of a Projets building on Clark Street in Montréal. According to the financial statements of this corporation on February 28, 1992, an amount of $110,757 was owed by Projets to its directors. According to Ms. Bleau, the entire amount was owed to her. One year later, on February 28, 1993, the amount of this debt appearing on the financial statements had been reduced to $8,946. According to its financial statements dated February 28, 1992, Projets had advanced an amount of $118,140 [1] to other private corporations. On the balance sheet of 6421 of that same date, a total of $46,693 appears as being owed to associated companies. According to a letter from Ms. Bleau dated October 24, 1994, addressed to the Minister's auditor, this amount was owed to Projets (Exhibit I-1, tab 27, at page 4). As of February 28, 1993, nothing more was owed by 6421 to associated corporations.[2]

[3] A few months previously, on September 11, 1992, 6421 had sold its building on St-Hubert Street and on September 22, 1992, from the proceeds of this sale, deposited through an inter-bank transfer an amount of $80,384 into the bank account of Ms. Bleau. On December 14, 1992, Ms. Bleau deposited into her account an additional amount of $18,597 paid by 6421 through the payment of the balance of the purchase price paid by the purchaser of the building in question. Lastly, 6421 paid a monthly amount of $956 owing in respect of the mortgage granted by Ms. Bleau to finance the activities of Projets. According to the Minister's auditor, this amount of $956 and that of $18,597 – totalling $19,553 – was treated, from an accounting standpoint, by 6421 as an advance by this corporation to its shareholders.

[4] At the time of his audit of Ms. Bleau, the Minister's auditor submitted a draft assessment in which he added to her income the amount of $80,384 as an

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1 See Exhibit I-1, tab 8.

2 See Exhibit I-1, tab 4.

appropriation of funds in accordance with subsection 15(1) of the Act and $19,553 as a loan not repaid before the end of the second year, in accordance with subsection 15(2) of the Act. During her meeting with the auditor, Ms. Bleau was able to convince him that an amount of $46,693 should be subtracted from the appropriation of $80,384, because 6421 owed this amount to Projets and Projets owed approximately $70,000 to Ms. Bleau. The auditor thus accepted that a portion of the payment made by 6421 to Ms. Bleau be considered a reimbursement by 6421 of an amount due by Projets to Ms. Bleau.[3] Consequently, the amount of the inclusion in the income of Ms. Bleau was reduced to $53,244 ($80,384 + $19,553 – $46,693).

[5] The auditor of the Minister explained that this is not the standard procedure, but that in certain circumstances it is possible to act in this way for reasons of fairness, particularly when dealing with a taxpayer who has little experience in the area of accounting and taxation. On the other hand, the decision to grant this treatment was subject to the condition that Ms. Bleau accept the other proposed changes to her tax returns for 1990, 1991 and 1992, changes which included a penalty imposed under subsection 163(2) of the Act. The compensation of advances was done by the auditor "to achieve a final settlement of the file in its entirety".

[6] The evidence also revealed that the Minister took no collection action in respect of the tax debt of 6421 for the 1990 taxation year between March 13, 1995 (the date of the assessment of 6421) and June 28, 2001 (the date of the assessment of Ms. Bleau under section 160 of the Act).

[7] Lastly, mention must be made of the fact that Counsel for Ms. Bleau maintained that there may have been other advances by Projets to 6421. This statement is based on the fact that the financial statements of Projets show advances to associated corporations totalling $118,140 and that the auditor would have had to audit the details of the advances given by Projets to these various corporations. On the other hand, the financial statements of 6421 dated February 28, 1992, show that the amount due under the heading of loans granted by associated corporations totalled only $46,693. Furthermore, in a letter to

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[3] In his worksheets, the auditor states "H. Bleau lent $107,343.10 to Les projets C.H. Bleau inc. C.H. Bleau inc. owes $46,693.00 to 2525-6421 Québec. [This is incorrect: it was 6421 that owed the money to Projets.] We will allow an offset for the amounts due to 2525-6421 by C.H. Bleau inc., as this amount could be given to the client without tax implications". (Exhibit I-1, tab 30, p. 2.)

Revenue Canada dated February 11, 1994, Ms. Bleau states that there was no advance to 6421 by the shareholders for the period from January 1, 1990 to December 31, 1992. Furthermore, in her letter of October 24, 1994, Ms. Bleau states that at the time of the sale of the building by 6421, 6421 owed $46,693 to Projets. There is thus no evidence of advances in addition to that of $46,693 by Projets.

Position of the parties

[8] Counsel for Ms. Bleau maintained that at the time the assessment pursuant to section 160 of the Act was arrived at, on June 28, 2001, the tax debt of 6421 was barred by limitation under section 32 of the Crown Liability Act, which stipulates that proceedings shall be taken within six years. Pursuant to section 225.1 of the Act, the date for calculating the time limit for the recovery of this tax debt is, according to Counsel for Ms. Bleau, June 10, 1995,[4] or 90 days after March 13, 1995, the date on which the assessment in respect of 6421 was established. As was recognized by the Supreme Court of Canada in *Markevich* (*supra*), the recovery of a tax debt is subject to a limitation of six years from the cause of action. Consequently, since no recovery action was taken during the period from March 13, 1995 to June 28, 2001, the tax debt of 6421 was extinguished on June 10, 2001, or became, at the very least, not payable.

[9] Counsel added that one must refer to the provisions of the *Civil Code of Quebec* (**Civil Code)** because of the use of the concept of joint and several liability stipulated by section 160 and because of the application of section 8.1 of the *Interpretation Act.* Since section 160 creates joint and several liability and we are dealing here with joint and several liability in respect of the same debt and not two separate debts, articles 1531 and 1671 of the Civil Code apply.[5]

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[4] According to my calculations, it is in fact June 11, 1995, but this is has no impact here.

[5] These articles stipulate:

> **1531.** Where, through the act of the creditor, a solidary debtor is deprived of a security or of a right which he could have set up by subrogation, he is released to the extent of the value of the security or right of which he is deprived.
>
> **1671.** Obligations are extinguished not only by the causes of extinction contemplated in the other provisions of this Code, such as payment, the expiry of an extinctive term, novation or prescription, but also by compensation, confusion, release, impossibility of performance or discharge of the debtor.

[10] Subsidiarily, he maintains, rightly, that repayment of an advance is not a transfer within the meaning of section 160 of the Act. However, the only repayment of an advance that has been demonstrated before me is the repayment of the $46,693 which 6421 owed to Projets and this amount does not form part of the amount of the assessment. This argument is accordingly unfounded, in light of the facts.

[11] The final argument of Counsel for Ms. Bleau is that the Minister had informed her that the settlement offer was comprehensive; Ms. Bleau could not, consequently, suspect that an assessment would be established under section 160 of the Act.

[12] As far as the Respondent is concerned, Counsel maintains that the tax debt of 6421 in respect of its 1990 taxation year was not extinguished, since Ms. Bleau's liability was created at the time of the transfer in 1992 (less than two years after the creation of the tax debt), and not at the time of the assessment of June 28, 2001, as Counsel for Ms. Bleau stated. Counsel based her argument on the decision by the Federal Court of Appeal in *Heavyside v. Canada*, [1996] F.C.J. No. 1608 (QL), in particular paragraphs 9 and 10 of the reasons given by Décary J.A., which I will reproduce:

> 9 Once the conditions of subsection 160(1) are met, as they are in the present case, the transferee becomes personally liable to pay the tax determined under that subsection (here, $2,759.50). That liability arises at the moment of the transfer (here, June 6, 1989) and is joint and several with that of the transferor. The Minister may "at any time" thereafter assess the transferee (subsection 160(2) and the transferee's joint liability will only disappear with a payment made by her or by the transferor in accordance with subsection 160(3)).
>
> 10 The moment chosen by the Minister to assess the transferee is of no consequence. It is trite law that liability for tax results from the act and not from the assessment and that in the instant case it is the transfer that triggers the liability. The respondent, therefore, was personally liable, in her 1989 taxation year, for income tax in respect of the gains from the disposition of the property transferred and her liability being joint and several with that of her husband, it had a life of its own and survived the eventual extinguishment through bankruptcy, in 1994, of her husband's own tax liability. The fact that she was assessed only in 1994 and only after her husband's discharge is irrelevant as far as her own liability is concerned.
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> [My emphasis.]

[13] Counsel for the Respondent also cites paragraph 16 of the decision of the Supreme Court of Canada in *Markevich* (*supra*), where the said Court emphasises that an assessment under section 160 of the Act may be made at any time by virtue of subsection 160(2):[6]

> 16 This conclusion is supported by the explicit manner in which the *ITA* addresses limitation periods in its assessment provisions. The Court held in Friesen, *supra* at para. 27, that [r]eading extra words into a statutory definition is even less acceptable when the phrases which must be read in appear in several other definitions in the same statute". Numerous provisions in the *ITA* expressly stipulate that that the Minister may make an assessment "at any time": see ss. 152(4), 152(4.2), 159(3), 160(2), 160.1(3), 160.2(3), 160.3(2), 160.4(3) and 227(10.1). Parliament has demonstrated a clear willingness to address the issue of limitation periods in the *ITA* where it sees fit to do so. As Rothstein J.A. noted at para. 22, "Parliament has put its mind to the limitation question in the *Income Tax Act* and when it intends there to be no limitation period, it has so stated." Accordingly, the unescapable conclusion is that the plain language used in the collection provisions does not support the inference that Parliament intended to exclude the application of limitation provisions to the Minister's collection powers.
>
> [My emphasis.]

[14] Consequently, since the Minister was able to issue an assessment under section 160 at any time, that at the relevant moment, namely on the date of the transfer by 6421 to Ms. Bleau, the tax debt of that corporation was not extinguished because of the application of a limitation period and the other conditions for the application of section 160 are met, the assessment of the Minister is well founded.

[15] Subsidiarily, the Respondent maintains that the changes made to section 222 of the Act, in particular the addition of the new subsection 222(10), have the effect that, even if the Court were to conclude that the tax debt of 6421 is extinguished, this tax debt was re-established with effect from March 4, 2004, and, as a result, the assessment pursuant to section 160 is well founded. The Respondent cited, in support of her position, the decision of the Federal Court in *Gibson v. Canada*, [2005] F.C.J. No. 817(QL), 2005 FCA 180.

Analysis

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[6] As Little J. of this Court notes in *Madsen v. The Queen*, 2004 TCC 511, at para. 31, the limitation period for the recovery of the tax demanded in an assessment pursuant to section 160 of the Act only starts to run 90 days after the date of that assessment.

[16] The relevant provisions of section 160 of the Act are as follows:

Tax liability re property transferred not at arm's length — (1) Where a person has, on or after May 1, 1951, transferred property, either directly or indirectly, by means of a trust or by any other means whatever, to	**Transfert de biens entre personnes ayant un lien de dépendance** — (1) Lorsqu'une personne a, depuis le 1er mai 1951, transféré des biens, directement ou indirectement, au moyen d'une fiducie ou de toute autre façon à l'une des personnes suivantes:
...	[...]
(*c*) a person with whom the person was not dealing at arm's length,	*c*) une personne avec laquelle elle avait un lien de dépendance,
the following rules apply:	les règles suivantes s'appliquent:
...	[...]
(*e*) the transferee and transferor are jointly and severally liable to pay under this Act an amount equal to the lesser of	*e*) le bénéficiaire et l'auteur du transfert sont solidairement responsables du paiement en vertu de la présente loi d'un montant égal au moins élevé des montants suivants:
(i) the amount, if any, by which the fair market value of the property at the time it was transferred exceeds the fair market value at that time of the consideration given for the property, and	(i) l'excédent éventuel de la juste valeur marchande des biens au moment du transfert sur la juste valeur marchande à ce moment de la contrepartie donnée pour le bien,
(ii) the total of all amounts each of which is an amount that the transferor is liable to pay under this Act in or in respect of the taxation year in which the property was transferred or any preceding taxation year,	(ii) le total des montants dont chacun représente un montant que l'auteur du transfert doit payer en vertu de la présente loi au cours de l'année d'imposition dans laquelle les biens ont été transférés ou d'une année d'imposition antérieure ou pour une de ces années;
but nothing in this subsection shall be deemed to limit the liability of the transferor under any other provision of this Act.	aucune disposition du présent paragraphe n'est toutefois réputée limiter la responsabilité de l'auteur du transfert en vertu de quelque autre disposition de la présente loi.

(2) **Assessment** — The Minister may at any time assess a taxpayer in respect of any amount payable because of this section and the provisions of this Division apply, with any modifications that the circumstances require, in respect of an assessment made under this section as though it had been made under section 152.	(2) **Cotisation** — Le ministre peut, en tout temps, établir une cotisation à l'égard d'un contribuable pour toute somme payable en vertu du présent article. Par ailleurs, les dispositions de la présente section s'appliquent, avec les adaptations nécessaires, aux cotisations établies en vertu du présent article comme si elles avaient été établies en vertu de l'article 152.
(3) **Discharge of liability** — Where a particular taxpayer has become jointly and severally liable with another taxpayer under this section in respect of part or all of a liability under this Act of the other taxpayer,	(3) **Extinction de l'obligation** — Dans le cas où un contribuable donné devient, en vertu du présent article, solidairement responsable, avec un autre contribuable, de tout ou partie d'une obligation de ce dernier en vertu de la présente loi, les règles suivantes s'appliquent:
(*a*) a payment by the particular taxpayer on account of that taxpayer's liability shall to the extent of the payment discharge the joint liability; but	*a*) tout paiement fait par le contribuable donné au titre de son obligation éteint d'autant l'obligation solidaire;
(*b*) a payment by the other taxpayer on account of that taxpayer's liability discharges the particular taxpayer's liability only to the extent that the payment operates to reduce that other taxpayer's liability to an amount less than the amount in respect of which the particular taxpayer is, by this section, made jointly and severally liable.	*b*) tout paiement fait par l'autre contribuable au titre de son obligation n'éteint l'obligation du contribuable donné que dans la mesure où le paiement sert à réduire l'obligation de l'autre contribuable à une somme inférieure à celle dont le contribuable donné est solidairement responsable en vertu du présent article.

[My emphasis.]

[17] For the reasons cited by Counsel for the Respondent and analyzed at paragraphs 12 to 14 above, I believe that the tax debt of 6421 was not extinguished at the relevant moment. In fact, the assessment under section 160 may be made at any time and is thus not subject to a time limit. With regard to the conditions under which section 160 is applicable, the only condition that applies here was the existence of a debt owed by the transferor to the Crown and, since the relevant

moment for determining whether such a tax debt existed is the date of transfer – here less than two years after the creation of the tax debt, - this date is not extinguished as a result of a time limit. Consequently, the Minister's assessment is well founded[7] and it is not necessary to comment on the subsidiary argument of Counsel for the Respondent.

[18] With regard to the subsidiary argument of Ms. Bleau, based on the concept of joint and several liability and on the modes of extinction set out in the Civil Code, also seems to me ill founded. In fact, in order to apply the provisions of the Civil Code, such application must be in accordance with the requirements of section 8.1 of the *Interpretation Act.*[8] Its rules must be used in applying the Act

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[7] The decisions of this Court which Counsel for Ms. Bleau cited, specifically *Caplan v. M.N.R.*, 1995 CarswellNat 617 and *Gamache v. The Queen*, 1996 CarswellNat 2863, [1996] 3 C.T.C. 2597, are incompatible with that of the Federal Court in *Heavyside*.

[8] For a discussion of the conditions under which this section applies, see an article that I wrote "Contract of Employment: Why Wiebe Door Services Ltd. Does Not Apply in Quebec and What Should Replace It" p. 2:1, in *The Harmonization of Federal Legislation with Quebec Civil Law and Canadian Bijuralism, Second Collection of Studies in Tax Law (2005)* Association de planification fiscale et financière and the Department of Justice of Canada, in particular at paragraphs 26 and following. I will merely cite here paragraphs 27, 28 and 30:

> [27] For section 8.1 to apply, three conditions must be met. First, there must be an "enactment" that is to be applied in a province. The enactment in this case is subsection 5(1) EIA. The word "enactment" is defined at section 2 IA as "an Act or Regulation or any portion of an Act or regulation" and the word "Act" has the meaning of an "Act of Parliament". Thus, the first condition is met.
>
> [28] The second condition is that it must be necessary to refer to a province's rules, principles or concepts forming part of the law of property and civil rights. For the purposes of defining "property and civil rights", it is important to remember that this phrase is found in subsection 92(13) of the *Constitution Act, 1867*, which specifies the classes of subjects in respect of which the legislature of each province may exclusively make laws. Professors Brun and Tremblay clarify the scope of subsection 92(13):
> [TRANSLATION]
>
> > Subsection 92(13) legitimizes the greater part of what is considered civil law in Quebec and is traditionally included in the Civil Code. In the other provinces, the corresponding matters within the common law system also come under provincial jurisdiction.
>
> ...

and there must be no rule of law that militates against it. This section stipulates the following:

> 8.1 Both the common law and the civil law are equally authoritative and recognized sources of the law of property and civil rights in Canada and, unless otherwise provided by law, if in interpreting an enactment it is necessary to refer to a province's rules, principles or concepts forming part of the law of property and civil rights, reference must be made to the rules, principles and concepts in force in the province at the time the enactment is being applied.
>
> [My emphasis.]

[19] I see nothing here that might indicate the need to revert to the concept of solidarity found in the Civil Code or to the causes of extinction provided for under articles 1531 and 1671 of the Civil Code. On the contrary, section 160 of the Act, in my view, provides a complete code of rules regarding the liability of a transferee of a good in respect of the tax debt of the transferor. The amount in respect of which a transferee may be held liable is calculated on the basis of paragraph 160(1)(*e*) of the Act. Subsection 160(3) of the Act describes the circumstances under which the obligation of the transferee to pay the tax debt of the transferor may be extinguished. Use of the provisions of the Civil Code would constitute an unjustified interference in the exercise of the powers conferred by the Act on the Minister to collect federal taxes.

> [30] The third condition requires that there should be no "law" precluding reference to the rules, principles and concepts forming part of the law of property and civil rights. The expression used is "unless otherwise provided by law". Molot elucidates the scope of this condition:
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> > ... In the case of cl. 8.1, there appear to be two point [*sic*] in the interpretive process where a federal enactment could "otherwise provide". Federal legislation may make it "unnecessary to refer" to provincial private law principles, or may express an intention that reference not be made to rules, etc. of the province concerned. For example, such legislation could so comprehensively define its terms as to implicitly exclude any reference to provincial private law as the external source of interpretation and application. Federal legislation could also expressly refer to some other external source of interpretation thereby demonstrating a contrary intent as regards it being "necessary to refer to a province's rules … " [Emphasis added.]
> >
> > [Footnotes omitted.]

[20] In support of this interpretation, there are these comments by Décary J.A. in *Heavyside*, at paragraphs 12 and 14:

> 12 There is no doubt that the husband's discharge from bankruptcy relieves him from paying the Minister the amount due by him under section 160 of the *Income Tax Act*; this is made clear by subsection 178(2) of the Bankruptcy Act. But the order of discharge does not extinguish the debt; it is personal to the husband and does not affect the liability of the respondent who is jointly bound. As noted by Sarchuk T.C.J., in *Garland*, when referring to Section 179 of the Bankruptcy Act, it is clear that the Bankruptcy Act did not intend a person who was "jointly bound" with the bankrupt to be released by the discharge of the bankrupt. Unless a payment be made under the terms of subsection 160(3) of the Act, the transferee's liability remains, and a discharge under the Bankruptcy Act is simply not a payment under the terms of subsection 160(3).
>
> ...
>
> 14 To allow the Respondent to escape her tax liability in the present case because of her husband's discharge from bankruptcy would be to allow what Parliament precisely sought to prevent by the adoption of section 160.
>
> [My emphasis.]

[21] Lastly, I believe that the argument to the effect that the agreement reached at the time of the assessment in respect of Ms. Bleau under section 15 of the Act would constitute a final settlement which would prevent the Minister from establishing an assessment in accordance with section 160 of the Act. First, we should mention that there was never any question in this settlement under this rule, of assessments under section 160. An assessment under this section is not intended to impose a tax on the income of the taxpayer; it is a procedure for collecting tax from a third party. Although the evidence is silent on this point, it would be highly surprising if the auditor of the Minister in charge of the personal file of Ms. Bleau were aware of the Minister's collection problems in respect of the tax of 6421.

[22] Furthermore, it seems to me that the subject of the comprehensive agreement reached by the parties focuses more on the arrangement under which Ms. Bleau was allowed to take advantage of a reduction in the amount to be included in her income under section 15 of the Act if she accepted the application of the penalty, as was stated by the auditor of the Minister, who testified at the hearing.

[23] Even if one could believe that the comprehensive agreement covered section 160, Counsel for Ms. Bleau did not cite any case law in support of the argument that the Minister could not produce a reassessment pursuant to section 160 of the

Act. If all the conditions set out at section 160 are met, the Court must apply that section and has no other choice than to confirm the assessment.[9]

[24] For all these reasons, the appeal by Ms. Bleau is dismissed without costs.

Signed at Ottawa, Canada, this 16th day of January 2006.

"Pierre Archambault"

Archambault J.

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[9] It is, however, somewhat disturbing to find that Ms. Bleau was taxed under section 15 of the Act on the amount of $53,244, which she was given by 6421 and that she is now required to hand over that amount to the Minister, under section 160, as payment of the tax owed by 6421. It seems to me that Ms. Bleau should be entitled, once she has paid the amount of the assessment under section 160, to a deduction, the effect of which would be to neutralize the tax that she has already paid pursuant to the application of section 15. Paragraph 20(1)(*j*) of the Act stipulates that the taxpayer is entitled to deduct the amount of an unpaid loan that was added to their income under subsection 15(2) of the Act, when this amount is being repaid to the lender. With regard to the amount included in the income of Ms. Bleau subject to subsection 15(1) of the Act, I do not know of any similar provision that applies. I would like an administrative arrangement to be found so that the abusive effects that result when both section 15 and section 160 of the Act are applied are neutralized. Consideration should also be given to amending the Act to ensure equitable treatment for taxpayers who find themselves in such a situation.

Translation certified true
on this 21st day of June 2006
Monica F. Chamberlain, Reviser

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REASONS FOR JUDGMENT BY:	The Honourable Justice Pierre Archambault
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APPEARANCES:

Counsel for the Appellant:	Yves Ouellette
Counsel for the Respondent:	Marie-Aimée Cantin

COUNSEL OF RECORD:

For the Appellant:

Name:	Yves Ouellette
Firm:	Gowling Lafleur Henderson s.r.l. Montréal, Quebec

For the Respondent:	John H. Sims, Q.C. Deputy Attorney General of Canada Ottawa, Ontario