Citation: 2007TCC192

Date: 20071104

Docket: 2006-1802(EI), 2006-1803(CPP)

BETWEEN:

REBECCA ANNE SKIPSEY,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent,

and

CANADA POST CORPORATION,

Intervener.

REASONS FOR JUDGMENT

(Delivered orally from the bench on November 28, 2006, in Nanaimo, British Columbia.)

O'Connor J.

- [1] I have considered all the facts and as I say, I prepared this case at length before this hearing and I looked at the four basic elements to consider. I really think that it is what you have to focus on and stay away from the peripheral matters. You have got to look at control, profit and loss, ownership of tools and integration. I have looked at all of that and, in my opinion, the Appellant is correct.
- [2] To elaborate, in my opinion, she definitely was, in the year in question, in an employee relationship. And notwithstanding the excellent presentation of counsel for the Intervener and the Respondent, as I say I could take this case away and fret over it for a month, but it will not change my mind.
- [3] I am greatly influenced by the absolute credibility and sincerity of the Appellant and the witnesses she brought.
- [4] I guess I could only add this is perhaps a unique case, not meant to be a judgment favouring every substitute employee of Canada Post.

[5] To conclude, the appeals are allowed.

Signed at Ottawa, Canada, this 11th day of April 2007.

"T. O. O'Connor" O'Connor J. CITATION: 2007TCC192

COURT FILE NO.: 2006-1802(EI), 2006-1803(CPP)

STYLE OF CAUSE: REBECCA ANNE SKIPSEY AND M.N.R.

AND CANADA POST CORPORATION

PLACE OF HEARING: Nanaimo, British Columbia

DATE OF HEARING: November 28, 2006

REASONS FOR JUDGEMENT BY: The Honourable Justice T. O'Connor

DATE OF JUDGMENT: April 11, 2007

APPEARANCES:

For the Appellant: The Appellant herself

Counsel for the Respondent: Pavanjit Mahil
Counsel for the Intervener: Rhonda Shirreff

COUNSEL OF RECORD:

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