

Docket: 2004-1247(IT)I

BETWEEN:

DANY BEAULIEU,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on August 31, 2004, at Matane, Quebec.

Before: The Honourable Justice Alain Tardif

Appearances:

Agent for the Appellant: Rino Caron

Counsel for the Respondent: Marie-Claude Landry

JUDGMENT

The appeal from the assessments made pursuant to the *Income Tax Act* for the 2000, 2001 and 2002 taxation years is dismissed and the Court orders that the \$100 filing fee paid by the Appellant for his appeal be reimbursed to him.

Signed at Ottawa, Canada, this 7th day of September 2004.

"Alain Tardif"

Tardif J.

Translation certified true
on this 30th day of March 2009.

Bella Lewkowicz, Translator

Citation: 2004TCC602
Date: 20040907
Docket: 2004-1247(IT)I

BETWEEN:

DANY BEAULIEU,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Tardif J.

[1] This is an appeal pursuant to the *Income Tax Act* regarding the 2000, 2001 and 2002 taxation years.

[2] The agent for the Appellant, Rino Caron, a training management auditor, indicated at the beginning of the hearing that the merits of the assessments were not in dispute and he was only contesting the fact that the Appellant's employer gave him the Claim for Meals and Lodging Expenses (TL2) form when the employer did not have the right to use it or to provide it to employees, including the Appellant, as the employer's commercial and industrial activities do not allow for its use.

[3] I then informed the Appellant and his agent that my jurisdiction was limited to ruling on the merits of the assessments pursuant to the provisions of the *Income Tax Act*.

[4] Given that the agent for the Appellant acknowledged that the assessments were made pursuant to paragraphs 8(1)(g) and 8(1)(h), subsections 8(2) and 8(4) and section 67.1 of the *Income Tax Act*, I have no choice but to dismiss the appeal.

[5] With respect to the circumstances of this docket, the Court orders that the \$100 filing fee paid by the Appellant when filing his appeal be reimbursed.

Signed at Ottawa, Canada, this 7th day of September 2004.

"Alain Tardif"

Tardif J.

Translation certified true
on this 30th day of March 2009.
Bella Lewkowicz, Translator

CITATION: 2004TCC602

COURT FILE NO.: 2004-1247(IT)I

STYLE OF CAUSE: Dany Beaulieu v. Her Majesty the Queen

PLACE OF HEARING: Matane, Quebec

DATE OF HEARING: August 31, 2004

REASONS FOR JUDGMENT BY: The Honourable Justice Alain Tardif

DATE OF JUDGMENT: September 7, 2004

APPEARANCES:

Agent for the Appellant: Rino Caron

Counsel for the Respondent: Marie-Claude Landry

COUNSEL OF RECORD:

For the Appellant:

For the Respondent: Morris Rosenberg
Deputy Attorney General of Canada
Ottawa, Canada