

**Court File No.. 2008-831(IT)I  
CITATION: 2009 TCC 85**

**TAX COURT OF CANADA**

**BETWEEN:**

**CARLOS VASQUEZ,**

**Appellant,**

**-AND -**

**HER MAJESTY THE QUEEN,**

**Respondent.**

**REASONS FOR JUDGMENT**

**Delivered orally from the Bench by Justice B. Paris on Wednesday, December 10,  
2008, 701 West Georgia Street, Vancouver, British Columbia**

**APPEARANCES:**

Mr. C. Vasquez

For the Appellant

Ms. L. Zumpano

For the Respondent

M. Netley

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**REASONS FOR JUDGMENT**

(Edited from the transcript of Reasons delivered orally from the Bench at  
Vancouver, British Columbia on December 10, 2008)

JUSTICE: No submissions. Well,  
without any submissions that there were errors  
made in the reassessments, and without any  
evidence, I can't do anything for you on those  
appeals on those years.

MR. VASQUEZ: I understand.

JUSTICE: And so that appeal is going to be dismissed.