Docket: 2006-2403(IT)G

BETWEEN:

PETER CEDAR PRODUCTS LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeals heard on common evidence with the appeals of
596283 B.C. Ltd. (2006-2404(IT)G) and
Europa Cedar Corp. (2006-2405(IT)G)
on August 18, 19 and 20, 2009
at Vancouver, British Columbia

Before: The Honourable Justice Wyman W. Webb

Appearances:

Counsel for the Appellant:	Gordon S. Funt and Michelle Moriartey
Counsel for the Respondent:	Susan Wong

JUDGMENT

The appeals from the reassessments of the 2001, 2002 and 2003 taxation years of the Appellant are allowed, with costs, and these reassessments are vacated. The Appellant shall be entitled to its costs (except disbursements) determined separately and independently of the costs determined for 596283 B.C. Ltd. and Europa Cedar Corp. Therefore in determining the costs for the Appellant, the costs (except disbursements) shall be determined as if costs had not been awarded to 596283 B.C. Ltd. and Europa Cedar Corp. The amount for disbursements for the Appellant shall be determined based on the amount of disbursements that were charged to or incurred by the Appellant.

Dated at Vancouver, British Columbia, this 23rd day of September, 2009.

"Wyman W. Webb"

Webb J.

Docket: 2006-2404(IT)G

BETWEEN:

596283 B.C. LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeals heard on common evidence with the appeals of
Peter Cedar Products Ltd. (2006-2403(IT)G) and
Europa Cedar Corp. (2006-2405(IT)G)
on August 18, 19 and 20, 2009
at Vancouver, British Columbia

Before: The Honourable Justice Wyman W. Webb

Appearances:

Counsel for the Appellant:	Gordon S. Funt and Michelle Moriartey
Counsel for the Respondent:	Susan Wong

JUDGMENT

The appeals from the reassessments of the 2001, 2002 and 2003 taxation years of the Appellant are allowed, with costs, and the reassessments are vacated. The Appellant shall be entitled to its costs (except disbursements) determined separately and independently of the costs determined for Peter Cedar Products Ltd. and Europa Cedar Corp. Therefore in determining the costs for the Appellant, the costs (except disbursements) shall be determined as if costs had not been awarded to Peter Cedar Products Ltd. and Europa Cedar Corp. The amount for disbursements for the Appellant shall be determined based on the amount of disbursements that were charged to or incurred by the Appellant.

Dated at Vancouver, British Columbia, this 23rd day of September, 2009.

"Wyman W. Webb"

Webb J.

Docket: 2006-2405(IT)G

BETWEEN:

EUROPA CEDAR CORP.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on common evidence with the appeals of
Peter Cedar Products Ltd. (2006-2403(IT)G) and
596283 B.C. Ltd. (2006-2404(IT)G)
on August 18, 19 and 20, 2009
at Vancouver, British Columbia

Before: The Honourable Justice Wyman W. Webb

Appearances:

Counsel for the Appellant:	Gordon S. Funt and Michelle Moriartey
Counsel for the Respondent:	Susan Wong

JUDGMENT

The appeal from the reassessment of the 2002 taxation year of the Appellant is allowed, with costs, and the reassessment is vacated. The Appellant shall be entitled to its costs (except disbursements) determined separately and independently of the costs determined for Peter Cedar Products Ltd. and 596283 B.C. Ltd. Therefore in determining the costs for the Appellant, the costs (except disbursements) shall be determined as if costs had not been awarded to Peter Cedar Products Ltd. and 596283 B.C. Ltd. The amount for disbursements for the Appellant shall be determined based on the amount of disbursements that were charged to or incurred by the Appellant.

Dated at Vancouver, British Columbia, this 23rd day of September, 2009.

"Wyman W. Webb"

Webb J.

Citation: 2009TCC463
Date: 20090923
Docket: 2006-2403(IT)G

BETWEEN:

PETER CEDAR PRODUCTS LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2006-2404(IT)G

AND BETWEEN:

596283 B.C. LTD.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2006-2405(IT)G

AND BETWEEN:

EUROPA CEDAR CORP.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Webb J.

[1] The issue in these appeals is whether Europa Cedar Corp. ("Europa"), 596283 B.C. Ltd. ("596"), and Peter Cedar Products Ltd. ("Peter Cedar") were carrying on a personal services business in relation to the services that were provided to Anglo American Cedar Products Ltd. ("Anglo") by Patrick Guterres and Peter Laslo on behalf of 596 and Peter Cedar, respectively, during the 2001, 2002 and 2003 taxation years of these companies and by Randy Engh on behalf of Europa during the 2002 taxation year of Europa.

[2] Personal services business is defined in subsection 125(7) of the *Income Tax Act* (the "ITA") as follows:

> "personal services business" carried on by a corporation in a taxation year means a business of providing services where
>
> > (a) an individual who performs services on behalf of the corporation (in this definition and paragraph 18(1)(*p*) referred to as an "incorporated employee"), or
> >
> > (b) any person related to the incorporated employee
>
> is a specified shareholder of the corporation and the incorporated employee would reasonably be regarded as an officer or employee of the person or partnership to whom or to which the services were provided but for the existence of the corporation, unless
>
> > (c) the corporation employs in the business throughout the year more than five full-time employees, or
> >
> > (d) the amount paid or payable to the corporation in the year for the services is received or receivable by it from a corporation with which it was associated in the year;

[3] Randy Engh, Patrick Guterres, and Peter Laslo were employed by Anglo prior to the reorganization in 2000. Even though the individuals were, prior to the reorganization, employees of Anglo, this does not prevent them from changing their arrangement and carrying on a business with respect to the provision of services to the same person (*Galaxy Management Ltd.* v. *The Queen*, [2006] 1 C.T.C. 2052, 2005 DTC 1558).

[4] Anglo was (and still is) a brokerage company that bought cedar shakes and shingles from various mills (some of which were owned by Anglo) and sold these to various customers. The mills that were owned by Anglo were acquired as a result of Anglo providing financing to various mill owners who defaulted in the repayment of the financing.

[5] Randy Engh, Patrick Guterres, and Peter Laslo were the entire sales team of Anglo. Not only were they responsible for sales of the product but they were also responsible for locating sources of the cedar shakes and shingles and dealing with the mill owners to purchase these.

[6] In 2000 a reorganization was completed. The three individuals ceased to be employees of Anglo. Patrick Guterres incorporated 596 and Peter Laslo incorporated Peter Cedar. Randy Engh already had a company (Europa). These three companies formed a partnership under the name “Tyee Cedar Sales” (“Tyee”) and Tyee entered into a Sales Representative Agreement with Anglo. This agreement provided, among other things, that Tyee would be “an authorized sales representative exclusive to Anglo for the purpose of marketing and distributing the products of Anglo, and other companies products” and also that “Tyee will provide to Anglo assistance in purchasing goods and services”.

[7] Generally, Tyee was to provide the same services that the three individuals had provided previously. However, there were significant changes in the way in which the services were to be provided and the manner in which Tyee and the individual corporations were to be compensated.

[8] Prior to the reorganization, when the three individuals were employees of Anglo, if an Anglo mill (which would be a mill owned by Anglo directly or as a partner in a partnership or a mill for which Anglo had provided financing to allow the mill owner to acquire the logs to process) had product for sale, the individuals would have to sell the product of that mill. After the reorganization, the three individuals could negotiate with any mill to obtain the best price. If they had a better price from a mill that was not an Anglo mill, the Anglo mill would have the right to match the price but if they were unable (or unwilling) to do so, the deal could be completed with the non-Anglo mill. The individuals had greater discretion and greater control over the purchases of product after the reorganization.

[9] Perhaps even more significant than the change in the way in which purchases could be handled was the change in compensation. Prior to the reorganization the individuals were paid a commission based only on the selling price of the product

sold. After the reorganization, the amounts payable to Tyee were a percentage of the gross profit plus freight savings for Anglo (with the percentage share of the gross profit increasing as the profit of Anglo increased), the yard profits, profits and freight savings related to Sunset Forest Products (another brokerage firm that one or more of the three individuals introduced to Anglo), and sales by either D. Martin or T. Potts. If a loss was incurred, it would also be shared between Anglo and Tyee.

[10] Randy Engh, Patrick Guterres, and Peter Laslo stated that prior to the reorganization they were experiencing frustration with the arrangement with Anglo and wanted a change. Some, if not all, of these individuals were also being courted by other companies who wanted to retain their services.

[11] Gerry Clark, the president of Anglo, stated that he knew that the competitors of Anglo were pursuing these individuals. He also stated that he was concerned about a declining supply of material for the cedar shake and shingle products and some of the severance responsibilities that Anglo could be facing. The impetus for the reorganization was the desire of the three sales people and Anglo to effect a significant change in the way in which the buying and sales operations were conducted, the relationship of the individuals to Anglo, and the way in which the compensation would be determined.

[12] The common statement of intention with respect to the selection of a partnership as the form to effect the reorganization was that there was a very strong desire to ensure that the three persons would work together and that they would not each work in their own self-interest. Clearly, the partnership model was chosen because it reflected a cooperative effort among partners and would encourage the three to work together.

[13] At the commencement of the hearing counsel for the Appellants and counsel for the Respondent filed a Partial Agreed Statement of Facts and Definition of Issue for each appeal. The issue that was agreed upon by counsel for the Appellants and counsel for the Respondent is the same for each appeal and it was framed as follows: “did the Appellant carry on a ‘personal services business’ within the meaning of subsection 125(7) of the ITA?”

[14] Counsel for each party also agreed in the same document that “if the issue is answered in the negative, then the appeal should be allowed and the reassessments should be vacated [and] if the issue is answered in the affirmative then the appeal should be dismissed”.

[15] As part of the Partial Agreed Statements of Facts that were filed it was agreed that each of Randy Engh, Patrick Guterres, and Peter Laslo were specified shareholders of Europa, 596, and Peter Cedar respectively. It was not argued (and it appears from the evidence) that neither paragraph (c) nor (d) of the definition of personal services business will be applicable to any of these corporations.

[16] The three individuals were also directors of Anglo. As noted by Justice Rip (as he then was) in *Taylor* v. *Minister of National Revenue*, [1988] 2 C.T.C. 2227, 88 DTC 1571, for the purposes of the *Act*, a director of a corporation is an employee of that corporation. Counsel for the Respondent did not make any argument that the companies were carrying on a personal services business simply because the individuals were directors and therefore employees of Anglo. Counsel for the Respondent proceeded on the basis that this was not sufficient for the purposes of the definition of personal services business. I agree with this position.

[17] The definition of personal services business provides in part that:

> "personal services business" carried on by a corporation in a taxation year means a business of providing services where
>
> > (a) an individual who performs services on behalf of the corporation (in this definition and paragraph 18(1)(*p*) referred to as an "incorporated employee"),
> >
> > …
>
> … and the incorporated employee would reasonably be regarded as an officer or employee of the person or partnership to whom or to which the services were provided but for the existence of the corporation,

[18] The Supreme Court of Canada in *The Queen v. Canada Trustco Mortgage Company*, 2005 SCC 54, 2005 DTC 5523 (Eng.), [2005] 5 C.T.C. 215, 340 N.R. 1, 259 D.L.R. (4th) 193, [2005] 2 S.C.R. 601, stated that:

> 10 It has been long established as a matter of statutory interpretation that "the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament": see *65302 British Columbia Ltd. v. R.*, [1999] 3 S.C.R. 804 (S.C.C.), at para. 50. The interpretation of a statutory provision must be made according to a textual, contextual and purposive analysis to find a meaning that is harmonious with the Act as a whole. When the words of a provision are precise and unequivocal, the ordinary meaning of the words play a dominant role in the interpretive process. On the other hand, where the words can support more than one reasonable meaning, the ordinary meaning of the words plays a lesser role. The

> relative effects of ordinary meaning, context and purpose on the interpretive process may vary, but in all cases the court must seek to read the provisions of an Act as a harmonious whole.

[19] It seems to me that the reference to the person being "regarded as an officer or employee of the person … to whom … the services were provided" in the definition of personal services business should be interpreted as "the incorporated employee would reasonably be regarded as an officer or employee" of that person in performing the services provided by the corporation. A personal services business is a business of providing services that is carried on by a corporation. Therefore it seems to me that the question of whether the person would be an employee (but for the existence of the corporation) is to be decided in relation to the services that were provided by the corporation – not based on some other services that the individual may be providing as an employee separate and apart from the services provided by the corporation. The issue of whether a business is a personal services business only arises if a corporation is providing services and therefore the question is whether the person would be an employee in providing those services if the corporation did not exist.

[20] Just because the person might otherwise be an employee (as in this case where the individuals are directors of Anglo) would not be sufficient for the purposes of the definition of personal services business if the services in question (being the services provided by the corporation) are separate and apart from the person's other employment duties. In this case the provision of the buying and selling services was separate and apart from the services the three individuals provided as directors of Anglo. Therefore even though each individual was an employee of Anglo by virtue of the fact that they were directors of Anglo, since the services in question were not the services provided by them as directors, the issue of whether they would be employees in relation to the purchasing and sales services that were provided is to be decided separately. The question is whether they would be employees of Anglo in relation to the provision of these services if Europa, 596 and Peter Cedar did not exist.

[21] As a result, it seems to me that the issue in these appeals can be rephrased as follows: if Europa, 596, and Peter Cedar did not exist, would Randy Engh, Patrick Guterres, and Peter Laslo be employees of Anglo in relation to the sales and purchasing services that were provided to Anglo or would they be carrying on a business in providing these services to Anglo? In this case, if they would be carrying on a business, they would be doing so as members of a partnership.

[22] The issue of whether a person is an employee or an independent contractor has been the subject of numerous cases. In *671122 Ontario Ltd. v. Sagaz Industries Canada Inc.*, [2001] S.C.J. 61, 2001 S.C.C. 59 ("*Sagaz*"), Justice Major of the Supreme Court of Canada stated as follows:

> 46 In my opinion, there is no one conclusive test which can be universally applied to determine whether a person is an employee or an independent contractor. Lord Denning stated in Stevenson Jordan, supra, that it may be impossible to give a precise definition of the distinction (p. 111) and, similarly, Fleming observed that "no single test seems to yield an invariably clear and acceptable answer to the many variables of ever changing employment relations ..." (p. 416). Further, I agree with MacGuigan J.A. in *Wiebe Door*, at p. 563, citing Atiyah, supra, at p. 38, that what must always occur is a search for the total relationship of the parties:
>
> > [I]t is exceedingly doubtful whether the search for a formula in the nature of a single test for identifying a contract of service any longer serves a useful purpose.... The most that can profitably be done is to examine all the possible factors which have been referred to in these cases as bearing on the nature of the relationship between the parties concerned. Clearly not all of these factors will be relevant in all cases, or have the same weight in all cases. Equally clearly no magic formula can be propounded for determining which factors should, in any given case, be treated as the determining ones.
>
> 47 Although there is no universal test to determine whether a person is an employee or an independent contractor, I agree with MacGuigan J.A. that a persuasive approach to the issue is that taken by Cooke J. in Market Investigations, supra. The central question is whether the person who has been engaged to perform the services is performing them as a person in business on his own account. In making this determination, the level of control the employer has over the worker's activities will always be a factor. However, other factors to consider include whether the worker provides his or her own equipment, whether the worker hires his or her own helpers, the degree of financial risk taken by the worker, the degree of responsibility for investment and management held by the worker, and the worker's opportunity for profit in the performance of his or her tasks.
>
> 48 It bears repeating that the above factors constitute a non-exhaustive list, and there is no set formula as to their application. The relative weight of each will depend on the particular facts and circumstances of the case.

[23] As noted by Justice Major above:

> The central question is whether the person who has been engaged to perform the services is performing them as a person in business on his own account.

Control

[24] One of the factors that is relevant in determining whether an individual would be an employee is the control that the payer would have over that person. In this case, it would appear that the level of control would not support a finding that the individuals would be employees. The three individuals decided who would be in the office at any particular time. Anglo wanted to ensure that someone was in the office but it was left to the three individuals to decide who it would be at any particular time. The individuals, and not Anglo, decided who would deal with a particular mill or customer. The individuals and not Anglo determined who would perform what tasks and when such tasks would be performed in relation to the services to be provided.

[25] In the case of *Direct Care In-Home Health Services Inc. v. M.N.R.*, 2005 TCC 173, Justice Hershfield made the following comments in relation to control:

> 11 Analysis of this factor involves a determination of who controls the work and how, when and where it is to be performed. If control over work once assigned is found to reside with the worker, then this factor points in the direction of a finding of independent contractor; if control over performance of the worker is found to reside with the employer, then it points towards a finding of an employer-employee relationship. **However, in times of increased specialization this test may be seen as less reliable, so more emphasis seems to be placed on whether the service engaged is simply "results" oriented; i.e. "here is a specific task -- you are engaged to do it". In such case there is no relationship of subordination which is a fundamental requirement of an employee-employer relationship.** Further, monitoring the results, which every engagement of services may require, should not be confused with control or subordination of a worker.
>
> 12 In the case at bar, the Worker was free to decline an engagement for any reason, or indeed, for no reason at all. …
>
> (emphasis added)

[26] In this case the service engaged was results oriented. The three individuals performed the purchasing and selling functions and were given a significant amount of latitude and independence with respect to the performance of these services. The individuals, and not Anglo, negotiated or set the price at which product would be bought and sold. There did not appear to be a relationship of subordination between Anglo and the three individuals but rather they were working together, each performing part of the brokerage business that was being carried on. In my opinion this factor would indicate that the relationship would be a business relationship and not an employment relationship if the three companies did not exist.

Equipment

[27] The three individuals used the offices located within Anglo's premises and each individual also had an office in his home. Presumably when the individuals were at the offices of Anglo they were using Anglo's telephone and when they were at home they used their own phone. Each individual had a vehicle that he would use in carrying out his activities. They would visit the mill operators at their sites which would be at remote locations. This factor does not, in and of itself, strongly indicate either an employment relationship or a business relationship.

Helpers

[28] Tyee had one employee (Daryll Martin) throughout the relevant period. Therefore the individuals (through Tyee) did hire their own helper which would indicate that they were carrying on a business and not employees of Anglo. The compensation schedule attached to the Sales Representative Agreement provided that Anglo would reimburse Tyee 75% of the direct employment costs of Mr. Martin for his education and training. This appears to me to be simply a negotiated payment between Anglo and Tyee. However since the amount reimbursed is 75% it does reduce the weight that should be given to this factor.

Financial Risk / Opportunity for Profit

[29] The main component of the compensation was a percentage of the gross profits of Anglo. The gross profits of Anglo were directly affected by the efforts of the three individuals as they negotiated the buying price and the selling price. Anglo was not involved in setting either amount. What better indication could there be that there was opportunity for profit? The members of Tyee would also have to share in any losses that may have been realized, including losses in the yard operations. Therefore, following the reorganization, the three individuals (through their companies) were now exposed to the possibility of incurring losses that, prior to the reorganization, would only be incurred by Anglo. The compensation arrangement following the reorganization, in my opinion, clearly supports a finding that, if the three companies did not exist, the three individuals would be providing their services as a business.

Responsibility for Investment and Management

[30] The management of the sales and purchasing functions was the responsibility of Tyee. While Anglo had the final approval for any transaction, Anglo was not involved in negotiating or setting the purchase price for the shakes and shingles nor was it involved in negotiating or setting the selling price for the shakes and shingles nor was it involved in determining which individual would deal with the buyer or the seller. As well the individuals could make speculative purchases on behalf of Anglo. As noted above, the three individuals (through Tyee) and Anglo were working together in carrying on the brokerage business with Tyee and Anglo each being responsible for how their part of the business operated. Therefore the individuals did have responsibility for investment and management that would indicate that they would be providing their services as a business and not as employees, if the three companies did not exist.

Other Factors

[31] The Respondent had raised several questions of the witnesses in relation to an employee profit sharing plan that had been established by Anglo and from which each of the individuals received payments after the reorganization. However the beneficiaries under the Trust include employees of Anglo. Although "employees" is not defined for the purposes of the Trust, since the Trust was established as an employee profit sharing plan as defined in section 144 of the ITA, it seems reasonable to me that anyone who would be an employee for the purposes of the ITA, would be an employee for the purposes of this Trust. As noted above, since each individual was also a director of Anglo, each individual would also be an employee of Anglo for the purposes of the ITA and this could explain why payments were made to them under this Trust. As a result the existence of this Trust and the fact that the individuals received payments through this Trust does not lead to a conclusion that if the three corporations did not exist that they would be employees in relation to the provision of the services of buying and selling product.

[32] The Respondent had also raised several questions of the witnesses in relation to the life insurance policy held by Anglo on the lives of the individuals. However it was clear from the evidence that this related to the shares of Anglo held by each individual (or his company) and the obligation of Anglo that would arise to repurchase these shares in the event of that individual's death. As a result the life insurance held by Anglo on the lives of the individuals does not lead to a conclusion that if the three corporations did not exist that these individuals would be employees in relation to the provision of the services of buying and selling product.

[33] The Respondent had also raised the issue that each individual still used Anglo's name on their business cards. In *Flash Courier Services Inc.* v. *The Minister of National Revenue*, [2000] T.C.J. No. 235, Justice Rowe held that the couriers were independent contractors notwithstanding the fact that the couriers had uniforms and identification cards to identify them as being from Flash. At paragraph 21, Justice Rowe made the following comments:

> 21 In the within appeals, one can say that an outsider observing the intervenor carry out deliveries during the course of a day could reasonably conclude the business was that of Flash. However, that would be as a result of the surface arrangement between the parties. Paul had not installed a sign or otherwise placed information on the side of his vehicle to indicate he was the owner/operator. As discussed earlier, the security requirements were the main reason the intervenor - and other couriers - wore a jacket and/or shirt identiying *[sic]* them as being from Flash. Flash had the facilities to receive calls from customers, dispatch the drivers to make pickups and deliveries, store parcels, and to do all the administration and accounting in order to account for revenue and the proper allocation between Flash and each courier in accordance with the percentage set forth in the particular contract.

[34] The business cards used by the three individuals did not indicate any particular office or position with Anglo. In this case the individuals were buying and selling product on behalf of Anglo and as noted above, were working together with Anglo to buy and sell product. Anglo provided the financing and the three individuals provided the deals. In my opinion the fact that the three individuals were using business cards with Anglo's name on the cards does not lead to a conclusion that if the three corporations did not exist that they would be employees in relation to the provision of the services of buying and selling product.

[35] There is one other significant factor in this case. All three individuals and their accountant testified that the profits realized by Tyee were to be divided equally among the partners. For the year ending December 31, 2001, the allocation of profits was not exactly one-third to each partner. The percentages for that year were 31.3%, 33.5% and 35.2%. The percentages were close to 33.3% for each but not exact. Part of the explanation was that one of the partners left during that year (and hence would not receive a full year's income) and the balance of the difference was explained as the partners simply agreeing to minor adjustments to the income allocation. I accept the explanations and find that the partnership was an equal partnership, subject to such minor adjustments in allocating income as the partners may agree upon.

[36] Since Tyee was established as an equal partnership, this seems to me to clearly indicate that the individuals would not be providing their services as employees. As employees each employee earns his or her own salary or commission. The equal

sharing of the profit realized by Tyee confirms that these individuals would be carrying on business in common as members of a partnership if the three companies did not exist. What could be a better indication of carrying on business in common than sharing equally in the profit?

Conclusion

[37] As a result I find that, for the years under appeal, if Europa, 596, and Peter Cedar did not exist the three individuals would not be employees of Anglo in relation to the provision to Anglo of the services of buying and selling product but would be carrying on business as members of the partnership, Tyee, in providing these services to Anglo. Neither Europa nor 596, nor Peter Cedar were carrying on a personal services business as defined in subsection 125(7) of the ITA in providing these services in any of the years under appeal.

[38] As a result the appeals are allowed and the reassessments are vacated. Each Appellant shall be entitled to its costs (except disbursements) determined separately and independently of each other. Therefore in determining the costs for one Appellant, such costs (except disbursements) shall be determined as if costs had not been awarded to any other Appellant. The amount for disbursements for each Appellant shall be determined based on the amount of disbursements that were charged to or incurred by such Appellant.

Dated at Vancouver, British Columbia, this 23rd day of September, 2009.

"Wyman W. Webb"

Webb J.

CITATION:	2009TCC463
COURT FILE NOS.:	2006-2403(IT)G; 2006-2404(IT)G; 2006-2405(IT)G
STYLE OF CAUSE:	PETER CEDAR PRODUCTS LTD. AND HER MAJESTY THE QUEEN AND BETWEEN 596283 B.C. LTD. AND HER MAJESTY THE QUEEN AND BETWEEN EUROPA CEDAR CORP. AND HER MAJESTY THE QUEEN
PLACE OF HEARING:	Vancouver, British Columbia
DATE OF HEARING:	August 18, 19 and 20, 2009
REASONS FOR JUDGMENT BY:	The Honourable Justice Wyman W. Webb
DATE OF JUDGMENT:	September 23, 2009

APPEARANCES:

Counsel for the Appellants:	Gordon S. Funt and Michelle Moriartey
Counsel for the Respondent:	Susan Wong

COUNSEL OF RECORD:

For the Appellants:

Name:	Gordon S. Funt and Michelle Moriartey
Firm:	Fraser Milner Casgrain

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