

Docket: 2018-1534(IT)G

BETWEEN:

ESTATE OF THE LATE GEORGES ROBILLARD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Appeal heard on common evidence with the appeal of the estate of the late Georges Robillard (2018-1536(IT)G), on November 29 and 30, 2021, at Montreal, Quebec

Before: The Honourable Justice Robert J. Hogan

Appearances:

Counsel for the Appellant: Martin Delisle  
Lisa-Marie Gauthier  
Counsel for the Respondent: Anne Poirier

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**AMENDED JUDGMENT**

For the following reasons, the appellant's appeal against the assessment for tax year 2012 is dismissed.

The parties will have until February 14, 2022 to reach an agreement on costs, failing which they are directed to file their written submissions on costs no later than February 15, 2022. The submissions are not to exceed 10 pages.

Signed at Ottawa, Canada, this 27th day of January 2022.

\_\_\_\_\_  
"Robert J. Hogan"

Hogan J.

Translation certified true  
on this 9th day of February 2022.  
François Brunet, Revisor

Citation: 2022 TCC 17  
Date: 20220127  
Docket: 2018-1534(IT)G

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ESTATE OF THE LATE GEORGES ROBILLARD,

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**AMENDED REASONS FOR JUDGMENT**

Hogan J.

**I. Introduction**

[1] On April 27, 2021, the appellant filed a notice of appeal with the Tax Court of Canada.

[2] The appellant argued that a capital loss of \$141,564 resulted from a redemption. This loss was deferred in the late Georges Robillard's final return.

[3] In the notice of assessment issued on March 30, 2016, the Minister set the amount of this capital loss at \$68,442.

[4] At the hearing, the appellant discontinued its appeal on the issue of the \$141,564 capital loss having been deferred in the late Georges Robillard's final return.

**II. Conclusion**

[5] For the aforementioned reasons, the appellant's appeal against the assessment for tax year 2012 is dismissed.

Signed at Ottawa, Canada, this 27th day of January 2022.

"Robert J. Hogan"

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Hogan J.

Translation certified true  
on this 9th day of February 2022.  
François Brunet, Revisor

CITATION: 2022 TCC 17

COURT FILE NO.: 2018-1534(IT)G

STYLE OF CAUSE: ESTATE OF THE LATE GEORGES  
ROBILLARD V. HER MAJESTY THE  
QUEEN

PLACE OF HEARING: Montreal, Quebec

DATES OF HEARING: November 29 and 30, 2021

REASONS FOR JUDGMENT BY: The Honourable Justice Robert J. Hogan

DATE OF AMENDED  
JUDGMENT: January 27, 2022

APPEARANCES:

Counsel for the Appellant: Martin Delisle  
Lisa-Marie Gauthier

Counsel for the Respondent: Anne Poirier

COUNSEL OF RECORD:

For the Appellant:

Name: Martin Delisle  
Lisa-Marie Gauthier

Firm: De Grandpré Chait

For the Respondent:

François Daigle  
Deputy Attorney General of Canada  
Ottawa, Canada