

Federal Court of Appeal



Cour d'appel fédérale

Date: 20160119

Docket: A-480-14

Citation: 2016 FCA 15

**CORAM: NOËL C.J.
NEAR J.A.
SCOTT J.A.**

BETWEEN:

DAN MASON

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Edmonton, Alberta, on January 19, 2016.
Judgment delivered from the Bench at Edmonton, Alberta, on January 19, 2016.

REASONS FOR JUDGMENT OF THE COURT BY:

NEAR J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Edmonton, Alberta, on January 19, 2016).

NEAR J.A.

[1] This is an appeal brought by Dan Mason (the appellant) from a decision of the Tax Court of Canada (2014 TCC 297) wherein C. Miller J. (the Tax Court judge) denied in part appeals brought by the appellant against assessments issued pursuant to the Income Tax Act, R.S.C. 1985 (5th Supp.), c. 1 (the ITA) and the Excise Tax Act, R.S.C. 1985, c. E-15 (the ETA) for the years 2003 to 2007.

[2] In support of his appeal, the appellant is effectively asking this Court to re-weigh the evidence which was before the Tax Court and reach a different conclusion. This is not the Court's role. The Tax Court considered the appellant's arguments raised with respect to how he structured his affairs and with respect to whether the income was earned by him personally or by one or more of his various corporate entities. In addition, the Tax Court judge addressed the issue raised by the appellant with respect to the amount of income earned and with respect to expenses related to the income earned.

[3] The appellant also contends that years 2003 and 2004 were assessed beyond the three year reassessment period. In this respect we agree with the respondent that the record supports the view that the appellant acted with carelessness in filing his returns for those years with the result that the normal reassessment period does not apply (subsection 152(4) of the ITA). The conclusions reached by the Tax Court judge were amply supported by the evidence. In our view, the appellant has not identified a reviewable error in the Tax Court's decision.

[4] Accordingly, the appeal will be dismissed with costs.

"D.G. Near"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-480-14

STYLE OF CAUSE: DAN MASON v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: EDMONTON, ALBERTA

DATE OF HEARING: JANUARY 19, 2016

REASONS FOR JUDGMENT OF THE COURT BY: NOËL C.J.
NEAR J.A.
SCOTT J.A.

DELIVERED FROM THE BENCH BY: NEAR J.A.

APPEARANCES:

Dan Mason FOR THE APPELLANT

Mark Heseltine FOR THE RESPONDENT

SOLICITORS OF RECORD:

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