

Federal Court of Appeal



Cour d'appel fédérale

Date: 20171116

Docket: A-436-16

Citation: 2017 FCA 226

[ENGLISH TRANSLATION]

**CORAM: NOËL C.J.
GAUTHIER J.A.
DE MONTIGNY J.A.**

BETWEEN:

JEAN-CLAUDE MAJOR

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montreal, Quebec, on November 16, 2017.

Judgment delivered from the bench at Montreal, Quebec, on November 16, 2017.

**REASONS FOR JUDGMENT OF THE
COURT BY:**

NOËL C.J.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the bench at Montreal, Quebec, on November 16, 2017)

NOËL C.J.

[1] This is an appeal from a decision by Justice Tardif of the Tax Court of Canada (the TCC judge) dismissing the appeal of Jean-Claude Major (the appellant) from the assessments made in respect of him under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act) for the 2009 and 2010 taxation years.

[2] Those assessments resulted in disallowing the deduction of the fees that the appellant paid to his then spouse in the amount of \$76,190 and \$93,235 for the 2009 and 2010 taxation years respectively and imposing a penalty under subsection 163(2) of the Act for false and deceptive statements for those two years.

[3] The TCC judge found that the fees paid by the appellant to his spouse were part of a scheme put in place by the appellant to reduce his tax burden, and maintained the application of the penalties.

[4] The appellant argues that the TCC judge failed to consider all of the evidence. He invites us to repeat the analysis and reach a conclusion contrary to that reached by the TCC judge.

[5] With respect, this is not the role of an appellate court.

[6] The appeal will be dismissed with costs.

“Marc Noël”
Chief Justice

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-436-16

STYLE OF CAUSE: JEAN-CLAUDE MAJOR v. HER
MAJESTY THE QUEEN

PLACE OF HEARING: MONTREAL, QUEBEC

DATE OF HEARING: NOVEMBER 14, 2017

REASONS FOR JUDGMENT OF THE COURT BY: NOËL C.J.
GAUTHIER J.A.
DE MONTIGNY J.A.

DELIVERED FROM THE BENCH BY: NOËL C.J.

APPEARANCES:

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