

Date: 20070208

Docket: A-65-06

Citation: 2007 FCA 61

**CORAM : DESJARDINS J.A.
NOËL J.A.
PELLETIER J.A.**

BETWEEN:

HUGUETTE BLEAU

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Montréal, Quebec, on February 8, 2007.

Judgment delivered from the bench at Montréal, Quebec, on February 8, 2007.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the bench at Montréal, Quebec, on February 8, 2007.)

NOËL J.A.

[1] We are of the opinion that this appeal must be dismissed. Being essentially in agreement with Mr. Justice Archambault's findings, it seems obvious to us that, in any event, the debt of the transferor, if it was otherwise statute-barred at the relevant time, is subject to subparagraph 222(4)(a)(iii) of the *Income Tax Act* and thus remains payable.

[2] Archambault J., in dismissing the appeal, refused to award the respondent costs without saying why. We are of the opinion that the respondent should have had her costs, as she is entitled to her costs before us.

"Marc Noël"

Judge

Certified true translation
Susan Deichert, Reviser

FEDERAL COURT OF APPEAL
SOLICITORS OF RECORD

DOCKET: A-65-06

**(APPEAL FROM A JUDGMENT OF THE TAX COURT OF CANADA DATED
JANUARY 16, 2006, DOCKET NO. 2002-4525(IT)G)**

STYLE OF CAUSE: Huguette Bleau v.
Her Majesty the Queen

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: February 8, 2007

REASONS FOR JUDGMENT BY: Desjardins J.A.
Noël J.A.
Pelletier J.A.

DELIVERED FROM THE BENCH BY: Noël J.A.

APPEARANCES:

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Marie-Aimée Cantin

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