

**Date: 20070919**

**Dockets: A-453-06  
A-168-06**

**Citation: 2007 FCA 295**

**CORAM: NADON J.A.  
SEXTON J.A.  
PELLETIER J.A.**

**BETWEEN:**

**HUGH MERRINS**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Ottawa, Ontario, on September 19, 2007.

Judgment delivered from the Bench at Ottawa, Ontario, on September 19, 2007.

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

**NADON J.A.**

**Date: 20070919**

**Docket: A-453-06  
A-168-06**

**Citation: 2007 FCA 295**

**CORAM: NADON J.A.  
SEXTON J.A.  
PELLETIER J.A.**

**BETWEEN:**

**HUGH MERRINS**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Ottawa, Ontario, on September 19, 2007)**

**NADON J.A.**

[1] We are all agreed, substantially for the reasons given by both Bowman C.J. and Parish J. of the Tax Court, that the appellant was correctly reassessed by the Minister in respect of his taxation years 2000, 2001, 2002 and 2003.

[2] More particularly, we agree with the learned judges that the appellant has received, for the years at issue, the full benefit available to him under section 217 of the *Income Tax Act* (the "Act")

and that he cannot claim a pension credit under subsection 118(3) of the Act in respect of his superannuation income for the aforementioned taxation years.

[3] We therefore see no basis upon which this Court could interfere with the decisions under appeal.

[4] The appeals will therefore be dismissed with costs which are hereby fixed at \$500 inclusive of disbursements.

[5] Pursuant to the Order of Sharlow J.A., dated January 4, 2007, these appeals were consolidated and, for administrative purposes, file A-453-06 was designated as the lead file. Accordingly, a copy of these Reasons will be filed in A-168-06.

“M. Nadon”

---

J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-453-06 & A-168-06

**(APPEAL FROM A JUDGMENT OR ORDER OF THE TAX COURT OF CANADA  
DATED JULY 13, 2006, DOCKET NUMBER 2005-2588(IT)I)**

**and**

**(APPEAL FROM A JUDGMENT OR ORDER OF THE TAX COURT OF CANADA  
DATED JULY 28, 2006, DOCKET NUMBER 2004 2898 (IT)I)**

**STYLE OF CAUSE:** HUGH MERRINS v. HER MAJESTY THE  
QUEEN

**PLACE OF HEARING:** Ottawa, Ontario

**DATE OF HEARING:** September 19, 2007

**REASONS FOR JUDGMENT  
OF THE COURT:** (Nadon, Sexton, Pelletier, JJ.A.)

**RENDERED FROM THE BENCH BY:** Nadon J.A.

**APPEARANCES:**

Mr. Hugh Merrins APPELLANT ON HIS OWN BEHALF

Mr. Michael Ezri FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

John H. Sims, Q.C. FOR THE RESPONDENT  
Deputy Attorney General of Canada