

**Date: 20080520**

**Docket: 08-A-21**

**Citation: 2008 FCA 180**

**Present: PELLETIER J.A.**

**BETWEEN:**

**SUZANNE IWANOW**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on May 20, 2008.

**REASONS FOR ORDER BY:**

**PELLETIER J.A.**

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**REASONS FOR ORDER**

**PELLETIER J.A.**

[1] The applicant seeks to have the Court reconsider its order dated April 16, 2008. The applicant is self represented. Her motion for "reconsideration" is technically deficient in that while she seeks reconsideration, which is dealt with at Rule 397, (which is subject to a ten day limitation period), she relies upon Rule 399 which deals with setting aside an order. The applicant relies upon paragraph 399(2)(a) which deals with setting aside an order on the basis of "a matter that arose or was discovered subsequent to the making of the order." Her material discloses no matter arising or discovered after the making of the order.

[2] The original order dismissing the applicant's motion for an extension of time to file her notice of appeal was based on the applicant's failure to show that there was reason to believe that her appeal was well founded. The current application is based upon her position that she could not demonstrate that her appeal was well founded until she had been granted leave to file her notice appeal and thus it was not possible for her to show at this stage that her appeal was well founded.

[3] The short answer is that the applicant was required to include in her affidavit in support of her application for an extension of time the grounds upon which she intended to rely in her appeal from the decision of the Tax Court. She did not do so. The only facts set out in the applicant's original affidavit were that she was out of the country when the decision was rendered and thus was not in a position to file her notice of appeal within the prescribed period. To this day she has given no indication of the basis on which she proposes to challenge the decision of the Tax Court of Canada.

[4] There is no basis for reconsideration, even if the applicant's motion had been filed in time, nor is there any basis to set aside the Court's original order. The motion is dismissed with costs.

"J.D. Denis Pelletier"

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** 08-A-21

**STYLE OF CAUSE:** *Susanne Iwanow and Attorney  
General of Canada*

**MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES**

**REASONS FOR ORDER BY:** PELLETIER J.A.

**DATED:** May 20, 2008

**WRITTEN REPRESENTATIONS BY:**

Susanne Iwanow On her own behalf

Sophie-Lyne Lefebvre FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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