

**Date: 20080528**

**Docket: A-522-07**

**Citation: 2008 FCA 198**

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

**BETWEEN:**

**WENCHENG ZHANG**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on May 28, 2008.

Judgment delivered from the Bench at Toronto, Ontario, on May 28, 2008.

REASONS FOR JUDGMENT OF THE COURT BY:

NADON J.A.

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on May 28, 2008)**

**NADON J.A.**

[1] We have not been persuaded, on the record before us, that Madam Justice Sheridan made any error, either of fact or law, in concluding that the amount deductible by the appellant under paragraph 126(1)(a) of the *Income tax Act* was \$4,159.00.

[2] In our view, in order to succeed on his argument that the child tax credit under United States tax legislation should not have been considered in the determination of the tax paid in the United

States, the appellant was required to adduce expert evidence with respect to United States tax legislation and more particularly with respect to the child tax credit under that legislation.

[3] Before the Tax Court the appellant called as its expert witness an American accountant, Mr. Max Koss, whose evidence the judge did not give much weight to because of her view that he was unable to provide a useful opinion with regard to the relevant provisions of United States tax legislation which, she pointed out, were not in evidence before her.

[4] Accordingly, the appeal will be dismissed but without costs.

“M. Nadon”

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-522-07

**(AN APPEAL FROM THE JUDGMENT OF THE TAX COURT OF CANADA, DATED OCTOBER 24, 2007, WHEREBY THE REASSESSMENT WAS DISMISSED, IN FILE NO. 2005-3867 (IT) I.)**

**STYLE OF CAUSE:** WENCHENG ZHANG v. HER MAJESTY THE QUEEN

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** MAY 28, 2008

**REASONS FOR JUDGMENT OF THE COURT BY:** (LINDEN, NADON & SEXTON JJ.A.)

**DELIVERED FROM THE BENCH BY:** NADON J.A.

**DATED:** MAY 28, 2008

**APPEARANCES:**

JOHN MILL, LL.M FOR THE APPELLANT

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STEVEN LECKIE FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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