

Date: 20080605

Docket: A-294-07

Citation: 2008 FCA 200

**CORAM: LÉTOURNEAU J.A.
NOËL J.A.
TRUDEL J.A.**

BETWEEN:

NICOLA BRIZZI

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on June 5, 2008.

Judgment delivered from the bench at Montréal, Quebec, on June 5, 2008.

REASONS FOR JUDGMENT OF THE COURT BY:

LÉTOURNEAU J.A.

Date: 20080605

Docket: A-294-07

Citation: 2008 FCA 200

**CORAM: LÉTOURNEAU J.A.
NOËL J.A.
TRUDEL J.A.**

BETWEEN:

NICOLA BRIZZI

Appellant

and

HER MAJESTY THE QUEEN

Respondent

REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Montréal, Quebec, on June 5, 2008)

LÉTOURNEAU J.A.

[1] We would dismiss this appeal. The argument made by the appellant's counsel was not made anywhere, be it before the Tax Court of Canada or in the memorandum of fact and law before this Court.

[2] In any event, what the appellant's counsel is asking us to do is to bring the *Income Tax Act* in line with the provisions of the *Criminal Code* with regard to the forfeiture of property constituting

the proceeds of crime in order to retroactively zero-rate forfeited property as of when it was forfeited.

[3] The application clearly requires legislative amendments, and the discretion to bring the statutes in question in line with one another, as requested by the appellant, belongs to Parliament.

[4] The appeal will be dismissed with costs.

“Gilles Létourneau”

J.A.

Certified true translation
Johanna Kratz

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-294-07

STYLE OF CAUSE: Nicola Brizzi v. Her Majesty the Queen

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: June 5, 2008

REASONS FOR JUDGMENT OF THE COURT BY: LÉTOURNEAU J.A.
NOËL J.A.
TRUDEL J.A.

DELIVERED FROM THE BENCH BY: LÉTOURNEAU J.A.

APPEARANCES:

Roger Pilon FOR THE APPELLANT

Annick Provencher FOR THE RESPONDENT

SOLICITORS OF RECORD:

Roger Pilon FOR THE APPELLANT
Laval, Quebec

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