

Date: 20081001

Docket: A-523-07

Citation: 2008 FCA 293

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

BETWEEN:

ANDRÉ LAVERDIÈRE

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

Hearing held at Québec, Quebec, on October 1, 2008.

Judgment delivered from the bench at Québec, Quebec, on October 1, 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 Québec, Quebec, on October 1, 2008)

NADON J.A.

[1] The appellant contests a decision by Justice Favreau of the Tax Court of Canada dated January 26, 2007, dismissing the appeal he had filed against the decision by the Minister of Revenue (the Minister), according to which the appellant did not hold insurable employment since he was not an employee during the period in issue, namely April 8, 2002, to August 10, 2002.

[2] In concluding as he did, Justice Favreau considered all the evidence, including the appellant's testimony, and made findings of fact and law. More specifically, he concluded that the

relationship between the appellant and Robert Dumas reflected a contract of partnership rather than a contract of service.

[3] We were not satisfied that the judge made an error, either of fact or law, that would warrant our intervention.

[4] For the sake of clarity, we wish to reiterate that the appellant had the burden of rebutting the Minister's assumptions as they appear on the Minister's Reply to the Notice of Appeal.

Justice Favreau was not satisfied, despite contradictory evidence in some respects, that the appellant was an employee of Mr. Dumas during the period in issue. It was for Justice Favreau to assess the evidence submitted by the parties, and we are of the opinion that the conclusion he reached was not unreasonable.

[5] The appeal will therefore be dismissed with costs.

“Marc Nadon”

J.A.

Certified true translation
Tu-Quynh Trinh

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-523-07

STYLE OF CAUSE: ANDRÉ LAVERDIÈRE v.
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: October 1, 2008

REASONS FOR JUDGMENT OF THE COURT BY: Létourneau J.A., Nadon J.A.,
Pelletier J.A.

DELIVERED FROM THE BENCH BY: Nadon J.A.

APPEARANCES:

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Marie-Claude Landry FOR THE RESPONDENT

SOLICITORS OF RECORD:

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