

Date: 20080929

Docket: A-277-07

Citation: 2008 FCA 288

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

BETWEEN:

CAMIL ROULEAU

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Québec, Quebec, on September 29, 2008.

Judgment delivered from the bench at Québec, Quebec, on September 29, 2008.

REASONS FOR JUDGMENT OF THE COURT BY:

LÉTOURNEAU J.A.

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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Québec, Quebec, on September 29, 2008)

LÉTOURNEAU J.A.

[1] We were not satisfied that Justice Archambault of the Tax Court of Canada (judge) made a reviewable error in his findings of fact and law.

[2] The evidence amply supported his finding that no business existed and the inferences of fact that he drew. It was for him to assess this evidence and the witnesses' credibility. Absent a palpable

and overriding error, it is not within our jurisdiction, nor is it our intention, to review his findings in this regard, let alone substitute our own.

[3] For these reasons, the appeal will be dismissed with costs.

“Gilles Létourneau”

J.A.

Certified true translation
Tu-Quynh Trinh

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-277-07

STYLE OF CAUSE: CAMIL ROULEAU v. HER MAJESTY THE QUEEN

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: September 29, 2008

REASONS FOR JUDGMENT OF THE COURT BY: LÉTOURNEAU J.A.
NADON J.A.
PELLETIER J.A.

DELIVERED FROM THE BENCH BY: LÉTOURNEAU J.A.

APPEARANCES:

Camil Rouleau FOR THE APPELLANT

Simon Petit FOR THE RESPONDENT

SOLICITORS OF RECORD:

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