

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20100920**

**Docket: A-230-09**

**Citation: 2010 FCA 233**

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

**BETWEEN:**

**LAURETTE BOUCHARD**

**Appellant**

**and**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

Hearing held at Québec, Quebec, on September 20, 2010.

Judgement delivered from the Bench at Québec, Quebec, on September 20, 2010.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**TRUDEL J.A.**

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20100920**

**Docket: A-230-09**

**Citation: 2010 FCA 233**

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

**BETWEEN:**

**LAURETTE BOUCHARD**

**Appellant**

**and**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Québec, Quebec, on September 20, 2010)**

**TRUDEL J.A.**

[1] We have not been persuaded that the Tax Court judge committed errors of law or fact that warrant our intervention.

[2] His findings and inferences of fact, as well as those based on the credibility of the witnesses, are supported by the evidence.

[3] Accordingly, this appeal will be dismissed with costs.

“Johanne Trudel”

---

J.A.

Certified true translation  
Michael Palles

**FEDERAL COURT OF APPEAL**

**SOLICITORS OF RECORD**

**DOCKET:** A-230-09

**(APPEAL FROM A JUDGEMENT OF THE HONOURABLE MR. JUSTICE BÉDARD  
OF THE TAX COURT OF CANADA DATED MAY 19, 2009, DOCKET 2009-222(EI))**

**STYLE OF CAUSE:** LAURETTE BOUCHARD v.  
THE MINISTER OF NATIONAL  
REVENUE

**PLACE OF HEARING:** Québec, Quebec

**DATE OF HEARING:** September 20, 2010

**REASONS FOR JUDGEMENT OF THE COURT BY:** NOËL J.A.  
PELLETIER J.A.  
TRUDEL J.A.

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

**APPEARANCES:**

Charles-Henri Desrosiers

FOR THE APPELLANT

Christina Ham

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

Desrosiers & Associés  
Sept-Îles, Quebec

FOR THE APPELLANT

Myles J. Kirvan  
Deputy Attorney General of Canada  
Montréal, Quebec

FOR THE RESPONDENT