

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20100920

Docket: A-231-09

Citation: 2010 FCA 234

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

BETWEEN:

**GILLES BÉLANGER
and
FRANÇOIS BÉLANGER**

Appellants

and

MINISTER OF NATIONAL REVENUE

Respondent

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

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

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

Federal Court
of Appeal



Cour d'appel
fédérale

Date: 20100920

Docket: A-231-09

Citation: 2010 FCA 234

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

BETWEEN:

**GILLES BÉLANGER
and
FRANÇOIS BÉLANGER**

Appellants

and

MINISTER OF NATIONAL REVENUE

Respondent

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

NOËL J.A.

[1] The Tax Court of Canada judge dismissed the appeals of Gilles and François Bélanger on the ground that neither of them was credible. Counsel for the appellants raised no arguments challenging the judge's finding on this point.

[2] As for the penalty, the Court has considered whether the appellant Gilles Bélanger could have been justified in believing that the Minister of Revenue had recognized Lac Genest as being his residence for the taxation year preceding the years at issue.

[3] However, as the documentary evidence filed by Gilles Bélanger for that year does not disclose the Minister's position on this point, and, given the Tax Court of Canada judge's finding regarding his credibility, this Court's intervention would be unwarranted.

[4] The appeal will be dismissed with costs.

“Marc Noël”

J.A.

Certified true translation
Tu-Quynh Trinh

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-231-09

(APPEAL FROM JUDGMENTS OF JUSTICE BÉDARD OF THE TAX COURT OF CANADA DATED MAY 19, 2009, DOCKET NOS. 2008-4121(IT)I and 2008-4122(IT)I)

STYLE OF CAUSE: GILLES BÉLANGER and
FRANÇOIS BÉLANGER v.
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: September 20, 2010

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

DELIVERED FROM THE BENCH BY: NOËL J.A.

APPEARANCES:

Charles-Henri Desrosiers FOR THE APPELLANTS

Christina Ham FOR THE RESPONDENT

SOLICITORS OF RECORD:

Desrosiers & Associés FOR THE APPELLANTS
Sept-Îles, Quebec

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

