

Federal Court of Appeal



CANADA

Cour d'appel fédérale

Date: 20110112

Docket: A-239-10

Citation: 2011 FCA 12

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

BETWEEN:

CHRISTOPHER PATERSON

Appellant

and

**HER MAJESTY THE QUEEN IN RIGHT OF CANADA
(CANADA REVENUE AGENCY)**

Respondent

Heard at Toronto, Ontario, on January 12, 2011.

Judgment delivered from the Bench at Toronto, Ontario, on January 12, 2011.

REASONS FOR JUDGMENT OF THE COURT BY:

TRUDEL J.A.

Federal Court of Appeal



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**REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on January 12, 2011)**

TRUDEL J.A.

[1] This is an appeal by Mr. Paterson (the appellant) from an order by Martineau J. of the Federal Court (the Judge) [2010 FC 644]. The Judge dismissed the appellant's application for judicial review of a decision by the Canada Revenue Agency Chief of Appeals denying Mr. Paterson the privilege of filing his clients' income tax returns electronically, because he no longer met the criteria specified in writing by the Minister pursuant to subsection 150.1(2) of the *Income Tax Act*, R.S.C. 1985, c.1 (5th Supp.). More specifically, the appellant's conduct was found to be

"disreputable in nature because of his involvement in selling charitable donation receipts to his clients for gain", therefore not reflecting "positively on the integrity of the EFILE program" (Chief of Appeals' decision, appeal book at page 75).

[2] The appellant's argument is straightforward: He first argues that the Judge was wrong in finding the Minister's decision reasonable, as it was not supported by the evidence. More specifically, he contends that the Judge was wrong in accepting the Chief of Appeals' conclusion that his conduct was disreputable in nature.

[3] These grounds of complaint against the administrative decision were fully canvassed by the Judge and thoroughly examined by him in light of the record. Applying a standard of reasonableness to the decision as a whole, he found it to be "defensible with regard to the facts and the law" (reasons for judgment at paragraph 15, from *Dunsmuir v. New Brunswick*, 2008 SCC 9, [2008] 1 S.C.R. 190 at paragraph 47).

[4] We are all of the view that the appellant has not succeeded in showing that the Judge committed reviewable errors in concluding as he did.

[5] Therefore, this appeal will be dismissed with costs.

"Johanne Trudel"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-239-10

**(AN APPEAL FROM THE ORDER OF THE HONOURABLE MR. JUSTICE
MARTINEAU OF THE FEDERAL COURT DATED JUNE 15, 2010, IN DOCKET NO.:
T-1689-09)**

STYLE OF CAUSE: Christopher Paterson v.
Her Majesty the Queen in Right of
Canada (Canada Revenue Agency)

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: January 12, 2011

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

DELIVERED FROM THE BENCH BY: TRUDEL J.A.

APPEARANCES:

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