

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20190523**

**Dockets: A-411-18  
A-412-18**

**Citation: 2019 FCA 159**

**CORAM: GAUTHIER J.A.  
WEBB J.A.  
RIVOALEN J.A.**

**Docket: A-412-18**

**BETWEEN:**

**RUSSELL NEGUS**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

**Docket: A-412-18**

**AND BETWEEN:**

**JEAN-MARC BOUGIE**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Toronto, Ontario, on May 23, 2019.  
Judgment delivered from the Bench at Toronto, Ontario, on May 23, 2019.

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

**GAUTHIER J.A.**

**Federal Court of Appeal**



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**AND BETWEEN:**

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**Appellant**

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on May 23, 2019).**

**GAUTHIER J.A.**

[1] These appeals are from an order of the case management judge holding their appeals before the Tax Court of Canada (TCC) in abeyance pending a final disposition of other appeals before our Court. These other appeals are from an order of the case management judge selecting seven appeals before the TCC as representative appeals for a group of cases informally referred to as the Abacus Group.

[2] The appellants also filed a motion for leave to file new evidence in the present proceedings and a motion for directions. In our view, it was not necessary to bring these two motions for a determination of the present appeals. They are therefore dismissed with costs.

[3] Despite the Appellants' counsel forceful arguments, we have not been persuaded that the case management judge made an error that would warrant our intervention.

[4] We note that the case management judge made it clear that he was prepared to entertain a motion to vary his order on the basis that the appellants should be entitled to proceed independently of the other appeals in the Abacus Group. There is nothing to suggest that they cannot do so now.

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

[6] These reasons shall apply to the appeals in file A-411-18 and 412-18.

“Johanne Gauthier”

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKETS:** A-411-18 and A-412-18  
**APPEAL FROM AN ORDER OF THE HONOURABLE JUSTICE SMITH OF THE TAX COURT OF CANADA DATED 6-DEC-2018 IN DOCKET NO. 2015-4103(IT)G.**

**APPEAL FROM AN ORDER OF THE HONOURABLE JUSTICE SMITH OF THE TAX COURT OF CANADA DATED 6-DEC-2018 IN DOCKET NO. 2018-3041(IT)G.**

**STYLE OF CAUSE:** A-411-18  
RUSSELL NEGUS v. HER  
MAJESTY THE QUEEN  
A-412-18  
JEAN-MARC BOUGIE v. HER  
MAJESTY THE QUEEN

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** MAY 23, 2019

**REASONS FOR JUDGMENT OF THE COURT BY:** GAUTHIER J.A.  
WEBB J.A.  
RIVOALEN J.A.

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

**APPEARANCES:**

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Simon Vincent  
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