

Federal Court of Appeal



Cour d'appel fédérale

Date: 20191002

Docket: A-289-18

Citation: 2019 FCA 246

[ENGLISH TRANSLATION]

**CORAM: NADON J.A.
DE MONTIGNY J.A.
LOCKE J.A.**

BETWEEN:

DENIS NADEAU

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held by video-conference
between Quebec City, Quebec, and Toronto, Ontario, on October 1, 2019.

Judgment delivered at Quebec City, Quebec, on October 2, 2019.

REASONS FOR JUDGMENT BY:

NADON J.A.

CONCURRED IN BY:

**DE MONTIGNY J.A.
LOCKE J.A.**

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Appellant

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REASONS FOR JUDGMENT

NADON J.A.

[1] This is a motion by the respondent to dismiss the appellant's appeal, filed on September 26, 2018, from a judgment of the Tax Court of Canada (TCC) dated July 17, 2018.

[2] Specifically, the TCC, per Judge Tardif, dismissed, with costs in the amount of \$10,000, the appellant's appeal from reassessments made by the Minister of National Revenue for the 2007, 2008 and 2009 taxation years.

[3] In her written representations dated October 24, 2018, and orally before us at the hearing of her motion in Quebec City on October 1, 2019, the respondent submitted that there is no doubt that the notice of appeal discloses no reasonable grounds for appeal. Specifically, the respondent submits that the reasons advanced by the appellant in support of his appeal are frivolous, nonsensical, and without legal basis.

[4] In my opinion, the respondent is correct. A careful reading of the notice of appeal and the appellant's written representations in response to those of the respondent is sufficient to convince me that the appeal has no chance of success.

[5] The appellant's principal argument before the TCC and before this Court is based on a distinction between a "natural person" and a "legal person" with respect to the application of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) and, consequently, the obligation to pay taxes in Canada.

[6] In a recent judgment of this Court dated April 12, 2017 (2017 FCA 75) involving the appellant, my colleague Justice de Montigny, writing for a unanimous panel, dealt with the appellant's argument in the following terms, at paragraph 5 of his reasons:

[TRANSLATION]

. . . Although he denies it, the appellant, in his notice of appeal, makes the same arguments as those that have been unanimously rejected in Canadian case law. The distinction between a "human being" and a "natural person" that he tries to assert has no legal basis and was firmly rejected by the Alberta Court of Appeal at the conclusion of a comprehensive judgment: *Meads v. Meads*, 2012 ABQB 571. Despite the appellant's attempts to present his arguments in a new light, there is

no doubt that his arguments are merely new variations on the same theme and are completely without merit.

[7] For these reasons, I would allow the respondent's motion and dismiss the appeal without costs.

“M. Nadon”

J.A.

“I agree.

Yves de Montigny J.A.”

“I agree.

George R. Locke J.A.”

Certified true translation
Janine Anderson, Revisor

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-289-18
STYLE OF CAUSE: DENIS NADEAU v.
HER MAJESTY THE QUEEN

MOTION BY VIDEO-CONFERENCE WITH APPEARANCE OF PARTIES

DATE OF HEARING: OCTOBER 1, 2019

REASONS FOR JUDGMENT BY: NADON J.A.

CONCURRED IN BY: DE MONTIGNY J.A.
LOCKE J.A.

DATED: OCTOBER 2, 2019

APPEARANCES:

Denis Nadeau FOR THE APPELLANT
(Representing himself)

Marie-France Camiré FOR THE RESPONDENT

SOLICITORS OF RECORD:

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