

**Federal Court of Appeal**



**Cour d'appel fédérale**

**Date: 20191205**

**Docket: A-416-18**

**Citation: 2019 FCA 303**

[ENGLISH TRANSLATION]

**CORAM: NADON J.A.  
BOIVIN J.A.  
LOCKE J.A.**

**BETWEEN:**

**GONUL ERMIS**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Heard at Montréal, Quebec, on December 5, 2019.

Judgment delivered from the bench at Montréal, Quebec, on December 5, 2019.

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

**BOIVIN J.A.**

Federal Court of Appeal



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**BETWEEN:**

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the bench at Montréal, Quebec, on December 5, 2019)**

**BOIVIN J.A.**

[1] Without commenting on the remarks of the Associate Chief Justice of the Tax Court of Canada (TCC) regarding this Court's decision in *Loates* (*Loates v. Canada*, 2016 FCA 47), we are of the opinion that she made no reviewable error in holding that there was a transfer of property within the meaning of section 325 of the *Excise Tax Act*, R.S.C. 1985, c. E-15 to the

Appellant by her spouse. Furthermore, the evidence in support of the consideration that the Appellant allegedly gave to her spouse appears to us to be clearly insufficient.

[2] Since we agree with the findings of the Associate Chief Justice of the TCC and we adopt in substance her reasoning, there is no need for us to add anything to her reasons.

[3] The appeal will therefore be dismissed with costs.

“Richard Boivin”

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J.A.

Certified true translation  
Erich Klein

**FEDERAL COURT OF APPEAL**

**SOLICITORS OF RECORD**

**DOCKET:** A-416-18

**STYLE OF CAUSE:** GONUL ERMIS v. HER  
MAJESTY THE QUEEN

**PLACE OF HEARING:** MONTRÉAL, QUEBEC

**DATE OF HEARING:** DECEMBER 5, 2019

**REASONS FOR JUDGMENT OF THE COURT  
BY:** NADON J.A.  
BOIVIN J.A.  
LOCKE J.A.

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

**APPEARANCES:**

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