Federal Court of Appeal

Cour d'appel fédérale

Date: 20210317

Docket: A-167-19

Citation: 2021 FCA 56

CORAM: **NADON J.A.**
WEBB J.A.
LEBLANC J.A.

BETWEEN:

ERIC SAVICS

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard by online video conference hosted by the registry on November 30, 2020.
Further written submissions filed on December 10, 2020 and December 17, 2020.

Judgment delivered at Ottawa, Ontario, on March 17, 2021.

REASONS FOR JUDGMENT BY: WEBB J.A.

CONCURRED IN BY: NADON J.A.
LEBLANC J.A.

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REASONS FOR JUDGMENT

WEBB J.A.

[1] This appeal arises as a result of the reassessment of Mr. Savics' 1998 taxation year following a settlement agreement that had been negotiated to settle a number of outstanding notices of objection and appeals to the Tax Court of Canada related to certain limited partnerships. The Tax Court of Canada confirmed that the reassessment in issue in this appeal was completed in accordance with this settlement agreement (2019 TCC 71). Mr. Savics has appealed this determination.

[2] For the reasons that follow, I would dismiss this appeal.

I. Background

[3] Mr. Savics was a limited partner in three limited partnerships that were involved in film distribution. For the taxation years from 1995 to 1998 (inclusive) these partnerships allocated income and losses to him. Mr. Savics also claimed carrying charges related to each partnership as a deduction in computing his income.

[4] For the taxation years 1995 and 1996, only losses were allocated to Mr. Savics by the partnerships. In 1997, one of the partnerships allocated income to him, while the other two partnerships allocated losses to him. The net result of the allocation of the income from one partnership, losses from the other two partnerships, and claiming the carrying charges was that, in 1997, his income was increased by $28,062.

[5] In 1998, all three partnerships allocated income to Mr. Savics. The net result of allocating income to him and claiming a deduction for the carrying charges related to the three partnerships was that his income for 1998 was reduced by $41,234:

Total amount of income allocated to Mr.Savics:	$135,747
Total amount of carrying charges claimed by him:	($176,981)
Net reduction in income:	($41,234)

[6] The then Canada Customs and Revenue Agency (CCRA), in reviewing Mr. Savics’ tax returns, determined that the partnerships in issue were not valid partnerships. This is set out in

two letters from the CCRA: one dated April 15, 1999 for one of the partnerships and the other dated February 15, 2002 for all three partnerships. As a result, Mr. Savics was reassessed for his 1995 and 1996 taxation years to deny all of the losses that were allocated to him and to deny the carrying charges that he claimed in relation to each of the partnerships. For his 1997 taxation year, where the net result was an income inclusion for Mr. Savics, this year was reassessed to eliminate this income inclusion. For his 1998 taxation year, which is the year at issue in this appeal, the income that he had reported from the partnerships was removed from his income and the carrying charges were also denied. The net result for his 1998 taxation year was an increase in his income of $41,234. The reassessments for his 1995 to 1998 taxation years were all issued by the Minister of National Revenue (Minister) on July 5, 2002.

[7] Mr. Savics was not alone in being reassessed as a partner of the partnerships. It would appear that approximately 1,200 taxpayers (who had invested in the particular partnerships or related partnerships) were reassessed.

[8] Mr. Savics filed notices of objection to the reassessments. An agreement was reached to settle the outstanding objections and appeals to the Tax Court (for those taxpayers who had filed an appeal). The settlement agreement was comprised of two documents – the minutes of settlement and the waivers. The terms of the settlement offer were set out in the minutes of settlement. Mr. Savics executed waivers in which he accepted the settlement offer and waived his right of objection or appeal related to the particular partnerships for his 1995 to 1998 taxation years. As part of the settlement, the parties agreed that, for certain partnerships, an adjustment would be made to the operating expenses that would be allowed. For all of the partnerships in

which Mr. Savics was a partner, the limited partners would be entitled to claim all of the interest and financing charges (the carrying charges) incurred in connection with their investment.

[9] The portions of the minutes of settlement that are relevant to the partnerships in which Mr. Savics was a partner also included the following provision or a similar provision:

> (g) [...] no further reassessments (other than reassessments to reflect the above adjustments and any consequential adjustments) will be made in respect of AFS 7. In this regard, consequential adjustments shall include the recognition of any capital gains or capital losses arising from the actual or deemed disposition of limited partnership units of AFS 7 [...] as described in paragraphs (e) and (f) above.

[10] In his waivers, Mr. Savics stated that he was waiving his rights of objection and appeal for the relevant taxation years in respect of the partnerships on the condition that the Canada Revenue Agency (CRA) would reassess him to allow him to claim the losses allocated to him and the amounts that he had claimed as interest and carrying charges, subject to certain adjustments. The waivers also included a provision that the waiver of his rights of objection and appeal was subject to the condition:

> […] that CRA reassesses me as follows:
>
> […]
>
> (v) unless otherwise agreed to by me, does not make any other adjustment to my tax liability in connection with my investment in, or ownership of, limited partnership units of the Partnership other than consequential adjustments or other adjustments that are not expressly addressed by, and do not create a result that is inconsistent with, any of the preceding terms of the Waiver.

[11] Following the execution of the waivers, Mr. Savics was reassessed on October 31, 2014. In reassessing the 1998 taxation year, the Minister allowed Mr. Savics a net carrying charge deduction in the amount of $41,234. In effect, Mr. Savics was restored to his original filing position. As noted in paragraph 5 above, the result of including the income allocated to him by all three partnerships and allowing the claim for carrying charges with respect to these partnerships is that his income was reduced by $41,234.

[12] Mr. Savics appealed to the Tax Court on the basis that this reassessment was not contemplated by the settlement agreement. His submission was that the only adjustments contemplated by the settlement agreement were an allowance of the losses allocated to the partners (subject to any adjustment as set out in the agreement) and an allowance of the carrying charges that had been claimed. Since there were no losses allocated to Mr. Savics in 1998, the only adjustment that could have been made to his 1998 income was the allowance of the carrying charges that he had claimed. Therefore, his income should have been reduced by $176,981 and not $41,234. This would have resulted in his income for 1998 being $135,747 less than the net amount that he had reported for that year.

II. Decision of the Tax Court

[13] The Tax Court Judge referred to the decision of the Supreme Court of Canada in *Sattva Capital Corporation v. Creston Moly Corporation*, 2014 SCC 53 (*Sattva Capital*). He noted that, as a result of this decision, the words of the contract were to be interpreted in light of the factual matrix which included the surrounding circumstances, the purpose of the agreement and the

background and context in which the parties were operating. He also noted that the Court was to be guided by reasonableness and common sense.

[14] In interpreting the terms of the settlement, the focus was on the provision permitting the Minister to make consequential adjustments. The Tax Court Judge reviewed the minutes of settlement, the waivers, the other documents submitted and the oral evidence. The Tax Court Judge concluded that the interpretation, as proposed by Mr. Savics, was not appropriate. The Tax Court Judge determined that the Minister could reassess Mr. Savics' 1998 taxation year to allow a net deduction of $41,234, which, in effect, restored the income that Mr. Savics had reported in his tax return but which was deleted by the reassessment made in 2002.

[15] The Tax Court Judge also considered the case law related to a principled settlement. He concluded that the interpretation of the minutes of settlement and the waivers, as suggested by Mr. Savics, would not result in a principled settlement of the tax dispute.

[16] The Tax Court Judge also concluded that the principles set out in *Harris v. Minister of National Revenue,* [1964] C.T.C. 562, 57 D.L.R. (2d) 403, aff'd [1966] S.C.R. 489, 66 D.T.C. 5189 (*Harris*) were not applicable to the 2014 reassessment and therefore did not preclude the Minister from reassessing Mr. Savics.

[17] As a result, Mr. Savics' appeal to the Tax Court was dismissed.

III. Issues and Standard of Review

[18] The main issue in this appeal is whether the Tax Court Judge erred in finding that the reassessment of Mr. Savics' 1998 taxation year was in accordance with the settlement agreement. Mr. Savics also raised two additional issues. One was whether the interpretation of the terms of the minutes of settlement and the waivers, as suggested by Mr. Savics, would result in a settlement that was sufficiently principled to bind the Minister. The other issue raised by Mr. Savics was whether the Minister's 2014 reassessment constituted an impermissible appeal of her own assessment. At the hearing of this appeal, the Court also raised the issue of whether subsection 152(5) of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act), should be considered. Following the hearing, the parties filed supplemental submissions with respect to this subsection.

[19] The standard of review for any question of law is correctness and for any question of fact or mixed fact and law (where there is no extricable question of law) is palpable and overriding error (*Housen v. Nikolaisen*, 2002 SCC 33).

IV. Analysis

[20] Mr. Savics stated that he did not take issue with the applicable contractual interpretation principles that were adopted by the Tax Court from the decision of the Supreme Court in *Sattva Capital*. However, Mr. Savics did not refer to paragraph 50 of *Sattva Capital* which sets out the principle that contractual interpretation involves issues of mixed fact and law:

> [50] With respect for the contrary view, I am of the opinion that the historical approach should be abandoned. Contractual interpretation involves issues of mixed fact and law as it is an exercise in which the principles of contractual interpretation are applied to the words of the written contract, considered in light of the factual matrix.

[21] Since the interpretation of the settlement agreement involves issues of mixed fact and law, the standard of review applicable to the Tax Court Judge’s findings concerning the interpretation of this agreement is palpable and overriding error. As noted by the Supreme Court in *Benhaim v. St-Germain*, 2016 SCC 48:

> [38] It is equally useful to recall what is meant by "palpable and overriding error". Stratas J.A. described the deferential standard as follows in *South Yukon Forest Corp. v. R.*, 2012 FCA 165, 4 B.L.R. (5th) 31, at para. 46:
>
> > Palpable and overriding error is a highly deferential standard of review ... . "Palpable" means an error that is obvious. "Overriding" means an error that goes to the very core of the outcome of the case. When arguing palpable and overriding error, it is not enough to pull at leaves and branches and leave the tree standing. The entire tree must fall.
>
> [39] Or, as Morissette J.A. put it in *J.G. v. Nadeau*, 2016 QCCA 167, at para. 77 (CanLII), [TRANSLATION] "a palpable and overriding error is in the nature not of a needle in a haystack, but of a beam in the eye. And it is impossible to confuse these last two notions."

A. *Interpretation of the Settlement Agreement*

[22] Mr. Savics’ argument related to the interpretation of the settlement agreement focuses on the use of the expression “consequential adjustments” in the minutes of settlement and the Tax Court Judge noting that the applicable paragraph in the minutes of settlement stated that “consequential adjustments” would “include” certain amounts. While Mr. Savics’ argument

focuses on the particular wording of the minutes of settlement, it does not address the broader context in which the settlement was reached.

[23] The settlement agreement was reached to settle the outstanding tax disputes raised by Mr. Savics and the other partners as a result of the denial, in 2002, of the losses that were allocated to them by the partnerships and the amounts they had claimed as carrying charges. As noted above, the basis for the denial of these amounts was that the Minister had determined that the partnerships were not valid partnerships. The consequence of this determination by the Minister was that the income that had been allocated by the partnerships to the individual partners for certain years was also removed from the partners' income.

[24] In filing his notices of objection to the reassessments, Mr. Savics objected to the denial of the losses and the amounts claimed as carrying charges. As part of his objection, he organized his statements of reasons by partnership, with one set of reasons for each partnership. In each statement of reasons, he noted that he was allocated an amount for profit in 1998. However, in describing the reassessments that were issued to him in relation to each partnership, he failed to note that the profits that were allocated to him for 1998 (or any other year) were removed from his income. His objection to the reassessments focused only on the denial of the losses that were allocated to him and the denial of the amounts that he had claimed as carrying charges. There was no objection to the removal of the income that had been allocated to him in 1998 by the three partnerships from his income as determined for the purposes of the Act.

[25] Therefore, the focus of the objections would have been on the denial of the losses and carrying charges. This would explain why the focus of the minutes of settlement was also on these amounts. However, a consequence of the position taken by the Minister in 2002 (that the partnerships were not valid partnerships) was that the income that was allocated to Mr. Savics was removed from his income when he was reassessed in 2002. When the settlement was reached and the losses were recognized (subject to certain adjustments) and the carrying charges were allowed, this was, in effect, a recognition that the partnerships were valid partnerships. A further consequence of recognizing the partnerships as valid partnerships is that the amount of income that had been removed should be restored.

[26] In Mr. Savics' memorandum, he refers to subsection 152(4.3) of the Act. His submission is that this subsection contemplates "consequential adjustments" and that, in the settlement agreement, the reference to "consequential adjustments" should be interpreted as only those adjustments that could be made under subsection 152(4.3) of the Act, which would not include the restoration of income for his 1998 taxation year, as was done by the Minister.

[27] However, the expression "consequential adjustment" does not appear anywhere in the text of subsection 152(4.3) of the Act, nor for that matter anywhere in the Act. The title of this subsection is "consequential assessment", not "consequential adjustment", which is a different expression. Therefore, the reference to this subsection does not assist Mr. Savics.

[28] Mr. Savics has not established that the Tax Court Judge made any palpable and overriding error in finding that the interpretation of the settlement agreement would allow the Minister to issue the reassessment that was made in 2014.

B. *Principled Settlement*

[29] The next issue that Mr. Savics raised in this appeal is that the terms of the minutes of settlement and the waivers set out a settlement that was sufficiently principled to be binding on the Minister. However, this argument is predicated on Mr. Savics establishing that the Tax Court Judge made a palpable and overriding error in his interpretation of the settlement agreement and that Mr. Savics' interpretation of the minutes of settlement and waivers is the interpretation that should be adopted. Since Mr. Savics has not demonstrated that the Tax Court Judge made any palpable and overriding error interpreting the settlement agreement, it is not relevant whether Mr. Savics' interpretation of this agreement would result in a settlement that was sufficiently principled to bind the Minister.

C. *Minister's Appeal of her own Reassessment*

[30] Mr. Savics' final argument is that the Minister's 2014 reassessment constituted an impermissible appeal by the Minister of her own 2002 reassessment. In this case, Mr. Savics had not filed a notice of appeal to the Tax Court in relation to the reassessment issued in 2002. He was at the notice of objection stage in relation to his tax dispute when the reassessment was issued in 2014.

[31] Mr. Savics referred to the cases of *Harris*, *Petro-Canada v. The Queen*, 2004 FCA 158, and *Last v. The Queen*, 2012 TCC 352, aff'd 2014 FCA 129. In *Last*, this Court stated:

> [23] *Harris* is authority for the proposition that on appeal from an assessment, the question to be answered is whether the Minister's assessment is higher than it should be. However, *Harris* is also authority for the proposition that a taxpayer's appeal cannot result in an increased assessment. This is because the Act does not give any right of appeal to the Minister and any increase to an assessment would in effect allow the Minister to appeal from her own assessment. This principle is to be applied to each source of income.

[32] The limitation imposed by the case law on the Minister increasing an assessment arose where an appeal had been filed to the Tax Court. The rationale for the principle is the absence of any right granted to the Minister to appeal. Only the taxpayer has the right to appeal to the Tax Court under subsection 169(1) of the Act. In this case, Mr. Savics had not filed a notice of appeal to the Tax Court.

[33] Mr. Savics had filed a notice of objection under subsection 165(1) of the Act. While this subsection only allows a taxpayer to object to an assessment, subsection 165(3) of the Act does allow the Minister to vary an assessment or reassess following the receipt of a notice of objection. Since the 2014 reassessment was made under subsection 165(3) of the Act, the limitations imposed under the Act to such a reassessment are the relevant limitations that should be considered in this case.

[34] One such limitation on the right of the Minister to reassess under subsection 165(3) of the Act (after the expiration of the normal reassessment period) is set out in subsection 152(5) of the

Act. At the hearing of the appeal, this Court raised the issue of whether subsection 152(5) of the Act would be applicable. As noted, the parties filed supplemental submissions on this point.

D. *Subsection 152(5) of the Act*

[35] Subsection 152(5) of the Act states:

> (5) There shall not be included in computing the income of a taxpayer for a taxation year, for the purpose of an assessment, reassessment or additional assessment made under this Part after the taxpayer's normal reassessment period in respect of the year, any amount that was not included in computing the taxpayer's income for the purpose of an assessment, reassessment or additional assessment made under this Part before the end of the period.

> (5) N'est pas à inclure dans le calcul du revenu d'un contribuable pour une année d'imposition en vue de l'établissement, après la période normale de nouvelle cotisation qui lui est applicable pour l'année, d'une cotisation, d'une nouvelle cotisation ou d'une cotisation supplémentaire en vertu de la présente partie le montant qui n'a pas été inclus dans le calcul de son revenu en vue de l'établissement, avant la fin de cette période, d'une cotisation, d'une nouvelle cotisation ou d'une cotisation supplémentaire en vertu de cette partie.

[36] Both parties acknowledge that the limitation in this subsection applies to a reassessment issued under subsection 165(3) of the Act. The limitation imposed under subsection 152(5) of the Act is not one of the limitations included in subsection 165(5) of the Act:

> The limitations imposed under subsections 152(4) and (4.01) do not apply to a reassessment made under subsection (3)

> Les restrictions prévues aux paragraphes 152(4) et (4.01) ne s'appliquent pas aux nouvelles cotisations établies en vertu du paragraphe (3).

[37] While the parties agree that the limitation in subsection 152(5) of the Act applies to a reassessment made under subsection 165(3) of the Act, they disagree on the interpretation of the limitation. The Crown's interpretation of this provision is that it does not prohibit the Minister from reassessing Mr. Savics to restore the amounts of income that were included in the initial assessment but subsequently deleted by the 2002 reassessment. Mr. Savics' interpretation is that this provision would prohibit the inclusion of such income.

[38] The reassessment in issue in this appeal was made on or about October 31, 2014, which was long after the expiration of the normal reassessment period for 1998. Prior to this reassessment, Mr. Savics was initially assessed based on the amounts that he reported in his tax return. On July 5, 2002, he was reassessed for 1998 to remove the income that had been allocated to him by the limited partnerships and to deny his claim for the carrying charges for that year.

[39] Although Mr. Savics submits that it "appears (though not in evidence) that the Initial Assessment included" the income allocated to him by the limited partnerships, there is sufficient evidence in the record to confirm this. The record includes the proposal letter from the CCRA dated February 28, 2000. In this letter, the proposed adjustments for 1998 include the deletion of the income allocated to him by each of the three partnerships. There would be no need to delete this income if it had not been included in his income for the purposes of the initial assessment. As a result, it is more likely than not that the initial assessment of Mr. Savics' 1998 taxation year included the amounts of income that had been allocated to him by the partnerships.

[40] The interpretation of subsection 152(5) of the Act is to be determined based on a textual, contextual and purposive analysis (*Canada Trustco Mortgage Co. v. Canada*, 2005 SCC 54, at para. 10).

[41] Subsection 152(5) of the Act provides that “there shall not be included in computing” a taxpayer’s income “any amount that was not included in computing the taxpayer’s income for the purpose of an assessment, reassessment or additional assessment made under this Part before the end of the period”. Subsection 152(5) of the Act does not prohibit the Minister from including an amount in income for the purposes of an assessment, reassessment or additional assessment if such amount was included in computing income for a previous assessment, reassessment or additional assessment made before the end of the taxpayer’s normal reassessment period.

[42] Mr. Savics submitted that the reference to “an assessment, reassessment or additional assessment made […] before the end of the period” refers to only the particular assessment, reassessment or additional assessment that is valid as of the end of the normal reassessment period. I disagree.

[43] The text of the provision simply refers to *an* assessment, reassessment or additional assessment that was made within the normal reassessment period. The text does not refer to the particular assessment, reassessment or additional assessment that was valid and existing as of the end of the normal reassessment period.

[44] Mr. Savics noted that when a reassessment is issued, the previous assessment (or reassessment) is nullified. In his submission, since the reassessment issued on July 5, 2002 nullified the initial assessment, this reassessment is the only one that could be considered to determine if the income amounts in issue were included in computing his income for the purpose of an assessment, reassessment or additional assessment made before the end of the normal reassessment period.

[45] In *Coleman C. Abrahams [No. 1] v. Minister of National Revenue*, [1966] C.T.C. 690, 66 D.T.C. 5451 (Ex. Ct.), the Exchequer Court found that when a subsequent reassessment is issued, "the first reassessment is displaced and becomes a nullity". In *Bowater Mersey Paper Co. v. Canada*, [1987] 2 C.T.C. 159, 87 D.T.C. 5382 (FCA), this Court explained that a subsequent reassessment replaces a prior reassessment with the result that the prior reassessment is "no longer in existence". This is also confirmed by this Court in *TransCanada Pipelines Ltd. v. Canada*, 2001 FCA 314, at paragraph 12 where this Court noted that previous "notices of reassessment became nullities" and "ceased to exist" when subsequent reassessments were made.

[46] However, *Abrahams*, *Bowater Mersey* and *TransCanada Pipelines* do not stand for the proposition that when a subsequent reassessment is issued it is as if the prior assessment or reassessment had never been made. Rather, the prior assessment or reassessment would still have been made and would have been valid for the period from the date it was issued until the subsequent reassessment was issued. Therefore, even though Mr. Savics was reassessed in 2002, the initial assessment (which was based on including, in his income, the amounts that had been

allocated to him by the partnerships as income) was still *an* assessment that *was made* before the end of his normal reassessment period.

[47] In considering the context and purpose, subsection 152(5) of the Act imposes a limitation on the Minister's right to reassess a taxpayer under subsection 165(3) of the Act after the expiration of the normal reassessment period. The limitation is not a limitation on when the reassessment must be issued under subsection 165(3) of the Act but rather on what may be included in income in making such reassessment. The purpose is to prevent the Minister from reassessing a taxpayer to include amounts that had not already been included in making an assessment, reassessment or additional assessment within the normal reassessment period. Therefore, the Minister is precluded from including a new amount in computing a taxpayer's income that had not been previously disclosed in relation to an assessment, reassessment or additional assessment made during that taxpayer's normal reassessment period.

[48] If the amounts, as in this case, were reported by the taxpayer in their tax return, included in making the initial assessment of this tax return and then subsequently removed in making a reassessment, there is no reason why the Minister should be prohibited from restoring the taxpayer to their filing position that included such amounts in their income. The result would simply be that the income of the taxpayer would then be the amount that the taxpayer reported in their tax return.

[49] It is also possible, based on the Crown's interpretation of subsection 152(5) of the Act, that the Minister, in reassessing a taxpayer under subsection 165(3) of the Act, could include in a

taxpayer’s income an amount that was not reported by that taxpayer in their tax return. For example, assume that a particular amount of income is not included in a taxpayer’s tax return. Assume also that such amount is either included in making the initial assessment or a subsequent reassessment and then removed in making another reassessment (all made before the expiration of the normal reassessment period). The reassessment that is the subject of the notice of objection would not be based on the particular amount of income.

[50] Because the particular amount of income was included in computing income for an assessment or a reassessment that was made during the taxpayer’s normal reassessment period, the Crown’s interpretation of this provision would allow the Minister, after the expiration of the taxpayer’s normal reassessment period, to reassess the taxpayer under subsection 165(3) of the Act to reinstate this amount of income. However, the taxpayer would have received notice of such amount during their normal reassessment period. This would be consistent with the purpose of limiting the amount that the Minister may include in making a reassessment after the expiration of a taxpayer’s normal reassessment period under subsection 165(3) of the Act, to only those amounts that were included in making an assessment, reassessment or additional assessment during that taxpayer’s normal reassessment period. The Minister would not be including an amount that had not been previously disclosed to the taxpayer. As well, the taxpayer would still have the right to appeal such reassessment to the Tax Court.

[51] I do not accept that the purpose of subsection 152(5) of the Act is to prevent the Minister, in reassessing a taxpayer under subsection 165(3) of the Act, from restoring a taxpayer to their original filing position by reinstating a particular source and amount of income that had been

reported by the taxpayer, assessed as filed, and then subsequently deleted as a result of a reassessment. In this case, the same source and amount of income as reported by Mr. Savics in his tax return and as initially assessed were restored by the reassessment made in 2014.

[52] As a result, I do not accept Mr. Savics' interpretation of subsection 152(5) of the Act. I find that subsection 152(5) of the Act does not prevent the Minister from reassessing Mr. Savics' 1998 taxation year to, in effect, restore the previous income that he had reported and which was included in his income for the purposes of the initial assessment made by the Minister. It would also appear that this provision would not prevent the Minister from reassessing Mr. Savics if the net result of the reassessment would be to increase Mr. Savics' income, provided that only amounts that had been previously included in computing his income for the purposes of an earlier assessment, reassessment or additional assessment made before the end of his normal reassessment period were being restored.

[53] I would therefore dismiss Mr. Savics' appeal with costs.

"Wyman W. Webb"
J.A.

"I agree
M. Nadon J.A."

"I agree
René LeBlanc J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

APPEAL FROM A JUDGMENT OF THE TAX COURT OF CANADA DATED APRIL 2, 2019, CITATION NO. 2019 TCC 71

DOCKET:	A-167-19
STYLE OF CAUSE:	ERIC SAVICS v. HER MAJESTY THE QUEEN
PLACE OF HEARING:	HEARD BY ONLINE VIDEO CONFERENCE HOSTED BY THE REGISTRY
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REASONS FOR JUDGMENT BY:	WEBB J.A.
CONCURRED IN BY:	NADON J.A. LEBLANC J.A.
DATED:	MARCH 17, 2021

APPEARANCES:

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