

Federal Court of Appeal



Cour d'appel fédérale

Date: 20141126

Docket: A-70-14

Citation: 2014 FCA 275

**CORAM: DAWSON J.A.
STRATAS J.A.
NEAR J.A.**

BETWEEN:

CONRAD M. BLACK

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on November 26, 2014.

Judgment delivered from the Bench at Toronto, Ontario, on November 26, 2014.

REASONS FOR JUDGMENT OF THE COURT BY:

DAWSON J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Toronto, Ontario, on November 26, 2014)

DAWSON J.A.

[1] In thoughtful and comprehensive reasons cited as 2014 TCC 12, Chief Justice Rip of the Tax Court of Canada determined that the Minister of National Revenue may assess tax against

the appellant in respect of certain specifically enumerated items of income on the basis that the appellant was a resident of Canada for the purposes of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (Act).

[2] This is an appeal from that decision.

[3] Two issues are raised in this appeal. The primary issue is whether the Tax Court correctly determined that although the appellant was deemed to be a resident of the United Kingdom under the *Canada-United Kingdom Tax Convention (1978)* (Convention), the Minister could assess tax on the basis that the appellant was a resident of Canada for the purposes of the Act.

[4] The second issue is whether the Tax Court correctly determined that Article 27(2) of the Convention applied so as to permit the Minister to tax the appellant's non-United Kingdom income, not just the appellant's income that arose in Canada.

[5] In our view, Chief Justice Rip made no error in his interpretation of the Convention. We reach this conclusion substantially for the reasons given by him.

[6] It follows that the appeal will be dismissed with costs in this Court

“Eleanor R. Dawson”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-70-14

APPEAL FROM AN ORDER OF THE HONOURABLE MR. CHIEF JUSTICE RIP OF THE TAX COURT OF CANADA, DATED JANUARY 14, 2014 IN FILE NO. 2008-2896(IT)G.

STYLE OF CAUSE: CONRAD M. BLACK v. HER MAJESTY THE QUEEN

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: NOVEMBER 26, 2014

REASONS FOR JUDGMENT OF THE COURT BY: DAWSON J.A.
STRATAS J.A.
NEAR J.A.

DELIVERED FROM THE BENCH BY: DAWSON J.A.

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FOR THE RESPONDENT

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FOR THE RESPONDENT