Docket: Docket: 2014-4109(IT)G

BETWEEN:

JEAN BOURGAULT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on June 11, 2018, in Sherbrooke, Quebec.

Before: The Honourable Justice Réal Favreau

Appearances:

Counsel for the Appellant:	Simon Letendre Gabriel Paradis
Counsel for the Respondent:	Christina Ham

JUDGMENT

The appeal from the reassessments made under *the Income Tax Act for the* 2002, 2003 and 2004 taxation years dated May 1, 2006, is allowed and the reassessments are vacated in accordance with the attached Reasons for Judgment. Costs under the Tariff are awarded in favour of the appellant.

Signed at Montreal, Canada, this 30th day of October 2019.

"Réal Favreau"

Favreau J.A.

Translation certified true
on this 30th day of January 2020.

François Brunet, Revisor

Citation: 2019 TCC 6
Date: 20190117
Docket: 2014-4109(IT)G

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JEAN BOURGAULT,

Appellant,

and

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Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Favreau J.

[1] This is an appeal against a reassessment made by the Minister of National Revenue (the "Minister") under the *Income Tax Act* R.S.C. (1985), c. 1 (5th Supp.), as amended (the "*Act*"), dated May 1, 2006, regarding the appellant's 2002, 2003 and 2004 taxation years.

[2] Under reassessments dated May 1, 2006, the Minister added to the appellant's income the following amounts as a benefit to a shareholder:

Tax Year	Taxable Benefit
2002	$62,000
2003	$166,520
2004	$42,500

[3] In issue consists is the nature of payments made by Développement Quatre Saisons Inc. ('Quatre Saisons') to Placeval Inc. ('Placeval'), a corporation owned by Mr. Sorel Hertzog ('Mr. Hertzog'). According to the Minister, these payments constitute payments for the selling price of Quatre Saisons shares and, consequently, are taxable benefits for the appellant while, according to the appellant, these payments constituted commissions paid to Mr. Hertzog for services rendered during the sale of lots belonging to Quatre Saisons.

[4] In order to determine the tax payable by the appellant for the tax years 2002, 2003 and 2004, the Minister assumed the following facts:

a) prior to April 15, 2002, Placeval Inc. held one hundred (100) Class A shares and five thousand (5000) Class A Preferred Shares in Développement Quatre Saisons Inc. ("Quatre Saisons");
b) Quatre Saisons owned several lots;
c) on April 15, 2002, Placeval sold the shares it held in Quatre Saisons to the appellant;
d) the appellant did not pay for the shares of Quatre Saisons at the time of the sale;
e) rather, the appellant was required to pay Placeval Inc. an amount based on the percentage of gains from the future sale of the lots held by Quatre Saisons;
f) during the 2002, 2003 and 2004 taxation years, Quatre Saisons remitted sums of $62,000, $166,520 and $42,500 to Placeval Inc.;
g) the sums remitted by Quatre Saisons to Placeval Inc. are in payment of the appellant's purchase of the Quatre Saisons shares;
h) the Minister and the Attorney General of Canada are not a party to case 450-17-001882-068 in the Quebec Superior Court, in which a declaratory judgment was rendered on July 3, 2006.

History of the litigation

[5] The source of the dispute arises from the interpretation of the following two paragraphs of an agreement of purchase and sale of Quatre Saisons shares between Placeval (the seller) and Jean Bourgault (the purchaser) dated April 15, 2002 (the "Agreement"):

> [TRANSLATION]
>
> **WHEREAS** the Purchaser wishes to acquire the Seller's Shares, and the Seller wishes to sell the Shares to the Purchaser for a sum equal to fifty percent (50%) of the gross selling price generated by the future sales of the Company' Lots for an amount up to $300,000.00 paid to the Seller and thirty percent (30%) of the gross selling price exceeding that amount, sums that shall be paid to the Seller as commissions;
>
> 4. The sale, assignment and transfer of the Shares are thus made for and in consideration of a sum representing fifty percent (50%) of the gross selling price generated by future sales of the Company's Lots (the "**Purchase Price**"), up to an amount of $300,000.00 paid to the Seller and thirty percent (30%) of the gross selling price exceeding that amount, sums that shall be paid to the Seller as commissions.

[6] Following a tax audit by Revenu Québec, the agreement was referred to the Tax Division of Revenu Québec and to the Canada Revenue Agency (the "CRA").

[7] Revenu Québec and the CRA accepted the deduction of the commissions paid by Quatre Saisons to Placeval during the 2002, 2003 and 2004 taxation years and the inclusion in Placeval's income of the said commissions as business income. The commissions were paid following receipt of invoices from Placeval including taxes, which were entered into evidence at the hearing. The commission payments continued until at least 2008.

[8] Despite the closure of the Quatre Saisons file on March 26, 2001, the CRA assessed the appellant for his 2002, 2003 and 2004 taxation years by treating the commissions that Quatre Saisons paid to Placeval as a benefit to a shareholder taxable under subsection 15(1) of the *Act*. Based on the agreement, the CRA considered the commission payments to be part of the selling price of the Quatre Saisons shares. The reassessments with respect to the appellant were made as of May 1, 2006.

[9] To correct the legally deficient wording of the second "WHEREAS" and of paragraph 4 of the agreement and to ensure that these provisions reflect the actual intention of the parties at the time the agreement was signed, the appellant brought, on May 23, 2006, a motion for a declaratory judgment in the Superior Court, District of Saint-François. The parties to this motion were the appellant as the applicant, Placeval Inc. as the respondent and Développement Quatre Saisons as the mise-en-cause. The motion for declaratory judgment was supported by detailed sworn statements by the applicant, by the respondent's president, Mr. Sorel Hertzog, and by Mr. David Bilodeau, a tax lawyer with Samson Bélair/Deloitte & Touche.

[10] In a judgment rendered on July 3, 2006, Justice Pierre C. Fournier granted the motion and stated the following:

> [TRANSLATION]
>
> DECLARES and says that beyond the literal meaning of the words inadvertently and erroneously used in the contract of sale of the shares of the MISE-EN CAUSE by the RESPONDENT to the APPLICANT entered into on April 15, 2002 (R-1), the common intention of the parties and the contract binding them for all legal purposes are to ratify the commitment made by the MISE-EN-CAUSE to pay to the RESPONDENT the sums mentioned in the second "WHEREAS" and at paragraph 4 of Contract R-1, and to establish as between them the value of the shares sold and the selling price payable for it by the APPLICANT to the RESPONDENT at the sum of one dollar ($1);

[11] The Respondent does not accept the findings of Justice Fournier's judgment and argues that the judgment is not binding on the Minister because he was not impleaded in the motion.

The Testimony

[12] The witnesses heard at the hearing were the appellant, Mr. David Bilodeau and Ms. Vestine Ngoga, CRA auditor. The July 16, 2010, examination for discovery of Mr. Sorel Hertzog was entered into evidence but the latter was unable to testify at the hearing as he died a few weeks before the hearing.

[13] The appellant was employed by Quatre Saisons since 1990. Since 1967, Quatre Saisons had been involved in the purchase and sale of building lots and provided construction services in the municipality of Austin, Quebec. From 1990 to 2000, he was responsible initially for the maintenance (summer and winter) of the private roads and the common beach, as well as services to the estate's residents and, subsequently, became head of construction projects, in addition to taking care of lot sales. At the beginning of his employment, he was paid a salary, but subsequently, he was paid on a commission basis for the construction of residences and for lot sales.

[14] Mr. Bourgault explained that Mr. Hertzog offered him the opportunity to buy Quatre Saisons to ensure the firm's sustainability and so that it would not go bankrupt. In 2002, Mr. Hertzog was then 74 years old and had been diagnosed with Parkinson's disease a few years earlier. Moreover, Mr. Hertzog was concerned about the loss-making operations of the maintenance of the public roads, the

beaches and the estate in general. Owners of lots purchased between 1967 and 1980 (approximately 650 to 700 lots) paid only $35 per year for these services, while it cost Quatre Saisons between $120 and $150 per year in 1980 to provide them. The maintenance contracts of that time did not contain an inflation clause to account for rising costs.

[15] In order to enable the appellant to purchase the Quatre Saisons shares and reduce the value of the said shares to $1, Mr. Hertzog literally "emptied" the corporation by declaring and paying to Placeval a dividend of $1,275,630 a short time before the sale of the shares and leaving as assets in the corporation only lots that were expensive to develop and difficult to sell because they were landlocked. Quatre Saisons' financial statements as of April 15, 2002, as well as those for the fiscal years ending March 31, 2003, 2004 and 2005 were submitted as evidence.

[16] According to Mr. Bourgault, Mr. Hertzog ensured a smooth transition in the operations of Quatre Saisons following the sale of the Quatre Saisons shares. He knew all the files, these files not being computerized at that time. He knew how to recognize development and construction opportunities and was involved in lot sales until 2008.

[17] When Mr. Hertzog was examined for discovery, he confirmed that he was involved in lot sales on weekends and that it amounted to more than 10 hours a week. He said that he received the customers in the office and provided them with all the information requested. He further clarified that he did not visit the lots and did not have the authority to sign the offers to purchase or notarized contracts.

[18] Mr. David Bilodeau testified at the hearing and confirmed that he had represented the appellant before Revenu Québec for the purpose of resolving the confusion caused by the defective drafting of the second "WHEREAS" and of paragraph 4 of the agreement. According to him, Revenu Québec was about to proceed with a triple taxation following this transaction, namely to tax the appellant for a benefit to a shareholder, to deny the deduction of commissions paid to Placeval and to tax these commissions received by Placeval as business income, as reported. In his view, the solution was to rectify the agreement by means of a declaratory judgment in order for the agreement to reflect the actual intent of the parties. Mr. Bilodeau did not think it necessary to recommend that an evaluation of the shares be done in view of the difficult economic context prevailing at that time, the payment of the dividend of $1,275,630, the difficult market for the lots left as assets of the corporation and the contingent liabilities for the maintenance of the

private roads. According to him, the two parties to the agreement were at arm's length and agreed on a symbolic value of one dollar.

[19] Ms. Vestine Ngoga, CRA auditor, also testified at the hearing. She explained that she obtained the appellant's file in early 2006, which file had been referred by Revenu Québec. Without having audited the appellant's business, she assessed the appellant, Quatre Saisons and Placeval, in the same manner as Revenu Québec. She did not have an appraisal of the shares of Quatre Saisons done and she merely considered that the selling price of the shares was equal to the amount of the commissions paid by Quatre Saisons to Placeval. She also stated that, at the time the reassessment was established (that is, May 1, 2006), she was aware that a motion for declaratory judgment would be filed with the Court to have the agreement corrected and she did not see fit to intervene in this proceeding.

Statutory Provisions

[20] Subsection 15(1) of the *Act* requires a shareholder of a corporation to add to his income the value of certain benefits conferred on them by a corporation. Subsection 15(1) reads as follows:

> If, at any time, a benefit is conferred by a corporation on a shareholder of the corporation, on a member of a partnership that is a shareholder of the corporation or on a contemplated shareholder of the corporation, then the amount or value of the benefit is to be included in computing the income of the shareholder, member or contemplated shareholder, as the case may be, for its taxation year that includes the time, except to the extent that the amount or value of the benefit is deemed by section 84 to be a dividend or that the benefit is conferred on the shareholder […]

Appellant's Position:

[21] According to the appellant, the declaratory judgment of the Quebec Superior Court (the "SC") is enforceable against the respondent and subsection 15(1) of the *Act* is not applicable in this case.

I. The declaratory judgment is enforceable against the Respondent

[22] According to the appellant, the declaratory judgment of the SC applies for the purposes of the *Act* for the following reasons:

a) the SC had exclusive jurisdiction to rectify the agreement;

[23] The SC ruled on the nature of the legal relationship between the two parties under the agreement, an agreement governed by the rules of the *Civil Code of Quebec* and, in so doing, the SC acted within its jurisdiction.

[24] The SC found that the agreement did not reflect the intent of the parties due to a drafting error relating to the selling price of the Quatre Saisons shares.

[25] The SC modified the terminology used in the agreement to reflect the actual intent of the parties knowing precisely that this would have consequences for the tax authorities.

b) the SC judgment is valid, binding and enforceable;

[26] In support of his position that the SC judgment is valid, binding and enforceable against the respondent, the appellant cited a Federal Court of Appeal case, *Dale v. Canada*, [1997] 3 F.C. 235 that applied the principles set out in a Supreme Court of Canada case, *Wilson v. The Queen*, [1983] 2 S.C.R. 594 regarding the mandatory effect of orders issued by superior courts. These principles are:

- the record of a Superior Court must be treated as "absolute verity so long as it stands unreversed";
- an order that has not been set aside must be implemented in its entirety;
- the order is binding on all; and
- a collateral attack is deemed to include proceedings other than those specifically aimed at obtaining the reversal or nullification of the order.

[27] McIntyre J. summarized the said principles as follows at paragraph 4 of page 599 of *Wilson*:

> […] It has long been a fundamental rule that a court order made by a court having jurisdiction to make it, stands and is binding and conclusive unless it is set aside on appeal or lawfully quashed. It is also well settled in the authorities that such an order may not be attacked collaterally—and a collateral attack may be described as an attack made in proceedings other than those whose specific object is the reversal, variation, or nullification of the order or judgment. […]

[28] The appellant submits that the Court must give effect to the SC judgment and recognize its enforceability vis-à-vis the respondent even if neither the Minister nor the Attorney General of Canada were impleaded. The CRA auditor had been informed, prior to the issuance of the assessments, of the proceedings undertaken by the appellant to rectify the terms of the agreement, but she did not

see fit to intervene and preferred to issue an assessment before the SC judgment was rendered. In addition, the CRA auditor did not initiate any proceedings to seek a retraction of the SC judgment after she became aware of it.

a) the respondent cannot engage in a collateral attack on the SC judgment in this appeal.

[29] Referring again to the above quoted extract from the judgment of McIntyre J. in *Wilson v. The Queen*, the appellant argues that the respondent directly challenges the scope and effect of the SC judgment by asserting that the SC judgment is not binding on it and that the Quatre Saisons shares were not sold for the sum of one dollar.

[30] The SC judgment cannot be the subject of a collateral attack because it was not obtained through false statements or the non-disclosure of relevant information, which are the exceptional circumstances to which the courts refer in order to conduct a collateral attack on a judgment issued by a court of competent jurisdiction.

[31] The appellant's application to the SC presented the issue comprehensively, in terms of the drafting error in the agreement, the circumstances leading up to its drafting, the intention of the parties and the potential tax consequences in the absence of a correction by the SC. Said application was supported by sworn statements and proposed assessments.

[32] In making the correction, the SC clarified the intent of the parties at the time the contractual relationship was formed and was not intended to rewrite the tax history flowing from the agreement (see *Imperial Tobacco Canada Ltd. c. Québec (Sous-ministre du Revenu)*, 2006 QCCQ 8273).

II. Subsection 15(1) is not applicable in this case

[33] Subsection 15(1) is written in a very broad fashion, but the courts have defined the scope of this provision by highlighting several important elements in concluding that there is a taxable benefit within the meaning of subsection 15(1). These elements are as follows:

A. A benefit was conferred on the shareholder

[34] A "benefit" within the meaning of the *Act* necessarily implies an enrichment, an increase in the net worth of the recipient's wealth (*Canada v. Hoefele*, [1995] F.C.J. No. 1340).

[35] However, in this case, the payment of commissions did not enrich the appellant's wealth since the net value of his investment in Quatre Saisons decreased by the same amount without the appellant receiving anything in return. The payment of commissions by Quatre Saisons, therefore, does not constitute a "benefit" to the appellant within the meaning of subsection 15(1).

B. Quatre Saisons conferred a benefit on the appellant

[36] The case law has established the need for an intentional element for subsection 15(1) to apply, where the following two conditions are met: (1) the circumstances are such that the shareholder or corporation "should have known" that a benefit had been conferred; and (2) neither the corporation nor the shareholder did anything to rectify the granting of this benefit. These two conditions are not met in this case.

[37] Quatre Saisons never intended to confer a benefit on the appellant, if any. The intention of the parties was to "freeze" the value of Quatre Saisons prior to the sale of the shares to the appellant, to assign that value to Placeval through the $1,275,630 dividend and to allow the appellant to become the sole shareholder of Quatre Saisons without any capital outlay. Mr. Hertzog subsequently continued working for Quatre Saisons to assist the appellant and his remuneration consisted of commissions based on the company's future lot sales.

[38] The appellant submits that Quatre Saisons did not confer any benefit on him within the meaning of subsection 15(1). According to the agreement between the parties and their respective behaviour after the sale of the shares, the appellant was not required to pay any money to acquire the Quatre Saisons shares. In the circumstances, there could not be an intention to confer a benefit on the appellant on the acquisition of the shares, both from the appellant's perspective and from that of Quatre Saisons.

C. The payment made by the corporation, if any, is not made for the purpose of earning business income

[39] According to two Tax Court of Canada cases, *Truckbase Corporation. v. The Queen*, 2006 TCC 215 and *Bilous v. The Queen*, 2011 TCC 154, an expense

incurred by a corporation to earn business income shall not give rise to a taxable benefit within the meaning of subsection 15 (1) for its shareholder. A business expense is not incurred for personal use and, therefore, the shareholder does not receive a benefit as a shareholder.

[40] In this case, the deduction of commissions paid by Quatre Saisons was accepted by the tax authorities because the commissions paid represented expenses incurred in order to earn business income for Quatre Saisons. In addition, Placeval was fully taxed on these amounts as business income.

[41] Mr. Hertzog's services to Quatre Saisons following the sale of the Quatre Saisons shares were real and important to ensure a smooth transition of the Quatre Saisons operations.

D. When it is determined that a benefit was conferred, the value of the benefit must be quantifiable

[42] According to the appellant, a party at arm's length from Placeval, coming from outside, would not have purchased the Quatre Saisons shares from Placeval for a sum of nearly $271,000, that is, the total of the commissions paid during the 2002, 2003 and 2004 taxation years. This amount being much too high considering the services to be provided by Mr. Hertzog, the maintenance costs to be borne by Quatre Saisons, the municipal taxes and the investments required to develop the lots belonging to Quatre Saisons.

[43] The value used by the respondent to determine the benefit of the appellant is based solely on the terms of the agreement before it was rectified. This is an arbitrary value that does not take into account the conduct of the parties.

[44] The respondent did not produce any calculation or have any appraisal done to determine the value of the Quatre Saisons shares at the time of the sale, or to determine the value of the services provided by Mr. Hertzog.

Respondent's Position:

[45] The respondent's primary position is that the SC judgment is not binding on the Minister because the Minister was not impleaded in the motion.

[46] The respondent gave the example of the motion for a declaratory judgment filed by Mr. Marc St-Pierre with the Quebec SC on February 11, 2013, in which

the Attorney General of Canada and the Canada Revenue Agency were impleaded so that the judgment to be rendered would be binding on them (2017 TCC 69, paragraph 49).

[47] The respondent cited a Supreme Court of Canada cases that sets out the conditions that must be met for a judgment to acquire the force of "res judicata". This case dates back to 1991, but the amendments to the *Civil Code of Quebec* and the *Quebec Code of Procedure* did not change the conditions of "res judicata".

[48] According to the doctrine propounded by the Supreme Court of Canada in that case, for a judgment to be "res judicata", it must be consistent with the following criteria with respect to the judgment itself: the court must have jurisdiction, the judgment must be final and must have been rendered in contentious matters (that is, by which a magistrate decides a disputed point between two or more opponents). In the case of the appellant's motion, the parties had the same interest, that is, avoiding triple taxation. Therefore, this condition does not appear to have been met.

[49] In addition, in order for a final judgment by a court of competent jurisdiction in a litigious matter to be given the force of "res judicata", the following three identities must be respected: identity of parties, identity of subject and identity of cause. "Res judicata" only binds the same parties as for whom the judgment was rendered. Therefore, those who are not parties to the judgment are not bound by it. As the Attorney General of Canada and the Minister were not a party to the appellant's application, they are not bound by the SC judgment.

[50] Based on a Federal Court of Appeal case, *Canadian Forest Navigation Co. Ltd. v. Canada*, [2017] F.C.A. No. 257, the respondent pointed out that the Tax Court of Canada can assess the appellant's record in the light of all relevant facts, including the declaratory judgment of the SC.

[51] According to the respondent, the appellant is asking this Court to disregard the agreement signed by the parties. The discrepancy between the "negotium" and the "instrumentum", to use the terminology used *in Agence du revenu du Québec v. AES Environmental Services Inc.*, [2013] 3 S.C.R. 838, was explained not by the appellant or the lawyer who drafted the document or the accountant, but rather by Mr. Bilodeau, who was not involved in the structure of the transaction, nor in the drafting of the document. The respondent draws a negative inference from the fact that the persons involved in the transaction did not testify at the hearing to establish the true intent of the parties at the time of signing.

[52] The respondent submits that the legal counsel who drafted the agreement did not make an error and that there is no discrepancy between the "negotium" and the "instrumentum". The second "WHEREAS" of the agreement is very clear and indicates that the seller wishes to sell the shares to the buyer in return for 50% of the gross selling price generated by future lot sales. Such clauses actually exist and are not illegal, nor are they against public order. The agreement reflects the intent of the parties and it was not established that the true intent of the parties was to buy and sell the shares for a dollar.

[53] The sum of one dollar is difficult to justify, when Quatre Saisons had as of April 15, 2002, an asset of $131,257, of which $53,002 was in cash, and only a liability of $54,867, and the agreement used a threshold of $300,000 above which the commission rate decreased from 50% to 30%. There was no assessment of the value of the shares or the lots left in the corporation, but there was certainly a potential for profits that actually occurred in subsequent years after the sale.

[54] The respondent further submits that the services to be provided by Mr. Hertzog after the sale were not well defined. There was no agreement on this matter between the parties and no clarification was made as to the nature of the services to be provided by Mr. Hertzog or the quantification of his hours of work.

Analysis and Conclusion

[55] After reviewing the pleadings and the testimonial and documentary evidence submitted by the parties, I have come to the conclusion that the SC judgment is not binding on the respondent because neither the Attorney General of Canada nor the Minister were impleaded in the application. However, I must take it into account in examining the file and in seeking the true intent of the parties when the transaction was concluded.

[56] As Justice LeBel so aptly stated at paragraph 52 in *Agence du Revenu du Québec v. AES Environmental Services Inc.*, *supra*:

> . . . In the civil law, the tax authorities do not have an acquired right to benefit from an error made by the parties to a contract after the parties have corrected the error by mutual consent.

[57] The SC judgment is necessarily one of the elements to be considered in reviewing the conduct of the parties after the transaction.

[58] The context in which the reassessments were made against the appellant is revealing since, when the reassessments were issued, the auditor knew that a motion for declaratory judgment would be filed and did not know whether the Attorney General of Canada or the Minister would be involved.

[59] Although the SC judgment is not binding on the respondent and does not have the force of "res judicata", the parties' conduct, both before and after the conclusion of the transaction, clearly reveals that their true intent was to purchase and sell the Quatre Saisons shares for a nominal value and not for consideration based on future lot sales.

[60] The evidence has indeed shown that the value of Quatre Saisons before the sale was attributed to Placeval through the $1,275,630 dividend and that Mr. Hertzog had actually provided services to Quatre Saisons for which the commissions were paid to Placeval. The parties considered the payments made by Quatre Saisons to Placeval to be commissions. Invoices including taxes were issued to this effect by Placeval until 2008. The Quatre Saisons financial statements for the fiscal years ended March 31, 2003, 2004 and 2005 also reflected the commissions paid in the cost of lot sales.

[61] Indeed, the federal and Quebec tax authorities treated the said commissions as an expense incurred in order to earn income at the level of Quatre Saisons and as business income at the level of Placeval. In doing so, the tax authorities have, in my opinion, made their "nest" and cannot treat the sum totalling $271,020 received by Placeval and paid by Quatre Saisons as coming from two different sources of income at the same time, namely both as commissions and as a balance of the sale price of the Quatre Saisons shares.

[62] In my opinion, it is clear that the agreement, as drafted, contains some extremely important drafting errors that did not correspond to the true intent of the parties and that could lead to absurd and exorbitant tax effects. The parties rightly obtained the SC judgment to rectify the situation.

[63] In the light of the above, I do not see how subsection 15(1) of the *Act* could be applicable in this case. The commissions paid by Quatre Saisons do not represent the appellant's personal expenses that he would have benefited from as a shareholder.

[64] For all these reasons, the appeal is allowed and the reassessments are cancelled. Expenses based on the Tariff are awarded in favour of the appellant.

Signed at Montreal, Quebec, this 17th day of January 2019.

"Réal Favreau"

Favreau J.A.

Translation certified true
on this 30th day of January 2020.

François Brunet, Revisor

CITATION:	2019 TCC 6
COURT FILE NO.:	2014-4109(IT)G
STYLE OF CAUSE:	Jean Bourgault v. Her Majesty the Queen
PLACE OF HEARING:	Sherbrooke, Quebec
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REASONS FOR JUDGMENT BY:	The Honourable Justice Réal Favreau
DATE OF JUDGMENT:	January 17, 2019

APPEARANCES:

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Counsel for the Respondent:	Christina Ham

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