

# DAVIES

## Reported Decisions

### SUPREME COURT OF CANADA

*Romanuk v. HMQ*, [2013] SCCA No 315 – SCC leave response: tax shelter investment – whether Canada Revenue Agency violated sections 7 and 8 *Charter* rights during audit

*Imperial Tobacco Canada Ltd. v. HMQ*, [2012] SCCA No 11 – SCC leave response: whether \$118-million payment to extinguish a stock option plan was a capital expenditure

*General Motors of Canada Ltd. v. HMQ*, [2005] SCCA No 3 – SCC leave response: whether accrued employee benefits totalling \$13.8 million were non-deductible contingent liabilities

### FEDERAL COURT OF APPEAL

*Bakorp Management Ltd. v. HMQ*, 2014 FCA 104: whether large corporation rules barred introduction of new arguments in the Tax Court appeal

*Swirsky v. HMQ*, 2014 FCA 36: GAAR, attribution rules, interest deductibility - whether family company shares were acquired for income-earning purpose

*Lougheed v. HMQ*, 2013 FCA 138: whether Canada Revenue Agency violated taxpayer's sections 7 and 8 *Charter* rights during audit

*Hare v. HMQ*, 2013 FCA 80: whether expenditures incurred to repair rental properties were deductible on current or capital account

*Anthony v. HMQ*, 2011 FCA 336: whether benefits received by private school teachers were taxable

*Bennett v. HMQ*, 2010 FCA 249: whether lump-sum payment to estranged spouse was deductible as support if not payable on a periodic basis

*Exida.com LLC v. HMQ*, 2010 FCA 159: whether non-resident corporation that failed to file its information return on time was subject to a penalty when it had no taxes payable

*Demarchi v. HMQ*, 2010 FCA 71: whether failure to comply with FCA orders regarding the composition and completeness of the appeal book is fatal to the appeal

*Price Chopper Canada Inc. v. HMQ*, 2009 FCA 264: whether input tax credits available where the registrant was neither the recipient of domestic supplies nor the importer of the supplies

*Tolhoek v. HMQ*, 2008 FCA 128: offshore tax shelter investment – whether partnership losses were tax deductible

*Lakeway Truck Centre Ltd. v. HMQ*, 2007 FCA 160: whether sponsorship expenses related to stock car racing were tax deductible

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*Varcoe v. HMQ*, 2007 FCA 159: whether taxable benefit when company paid for expenses related to shareholder's personal hobby

*General Motors of Canada Ltd. v. HMQ*, 2004 FCA 370: whether accrued employee benefits totalling \$13.8 million were deductible liabilities

*White v. HMQ*, 2003 FCA 478: interest deduction – whether taxpayer proved that borrowed funds were used for income-earning purpose

*Rich v. HMQ*, 2003 FCA 38: allowable business investment loss allowed where taxpayer made honest and reasonable determination that debt was uncollectible

*Moses v. HMQ*, 2002 FCA 132: whether sessional instructor at the University of Windsor was an employee for purposes of *Employment Insurance Act*

*Uddin v. HMQ*, 2001 FCA 294: whether there was any breach of natural justice by the Tax Court of Canada

*Du Pont Canada Inc. v. HMQ*, 2001 FCA 114: whether manufacturing operation was a separate business or part of a single, integrated business

*MNR v. Huang and Danczkay Ltd.*, [2000] FCJ No 1517 (FCA): whether promissory notes were receivable, and thus income, despite contractual rights of set off

## TRIAL COURTS

*Scott v. HMQ*, 2017 TCC 224

*Szymczyk v. HMQ*, 2014 TCC 380

*General Motors of Canada Ltd. v. MNR*, 2013 FC 1219

*Imperial Tobacco Canada Ltd. v. HMQ*, 2013 TCC 144

*Swirsky v. HMQ*, 2013 TCC 73

*Imperial Tobacco Canada Ltd. v. HMQ*, 2012 TCC 135

*Romanuk v. HMQ*, 2012 TCC 58

*Jones v. HMQ*, 2011 TCC 563

*Great Lands Corp. v. HMQ*, 2011 TCC 517

*Delso Restoration Ltd. v. HMQ*, 2011 TCC 435

*Lougheed v. HMQ*, 2011 TCC 405

*Demarchi v. HMQ*, 2011 TCC 18

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*Imperial Tobacco Canada Ltd. v. HMQ*, 2010 TCC 648

*Anthony v. HMQ*, 2010 TCC 533

*Heinig v. HMQ*, 2010 TCC 351

*Heritage Education Funds Inc. v. HMQ*, 2010 TCC 161

*Pontarini v. HMQ*, 2009 TCC 395

*Peddle v. CRA*, 2009 FC 348

*Heinig v. HMQ*, 2009 TCC 47

*Schutz v. HMQ*, 2008 TCC 523

*Delso Restoration Ltd. v. HMQ*, 2007 TCC 510

*Morgan v. HMQ*, 2007 TCC 475

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*Bonik Inc. v. HMQ*, 2007 TCC 267

*Tolhoek v. HMQ*, 2006 TCC 681

*Greenberg v. HMQ*, 2006 TCC 608

*Serbcan Inc. v. HMQ*, 2006 TCC 357

*Sandia Mountain Holdings Inc. v. HMQ*, 2006 TCC 348

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*Sandia Mountain Holdings Inc. v. HMQ*, 2006 TCC 297

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*Grove v. HMQ*, 2005 TCC 566

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*Redrupp v. HMQ*, 2004 TCC 640

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*Central Registry of Graduate Nurses v. MNR*, 2003 TCC 822

*General Motors of Canada Ltd. v. HMQ*, 2003 TCC 815

*Hans v. HMQ*, 2003 TCC 576

*McCoy v. HMQ*, 2003 TCC 332

*Alexander Nix Group Inc. v. HMQ*, [2002] TCJ No 437

*White v. HMQ*, [2002] TCJ No 266

*410812 Ontario Ltd. v. HMQ*, [2002] TCJ No 176

*CCRA v. Attorney General of Ontario*, [2002] OJ No 358 (OSCJ)

*Rich v. HMQ*, [2001] TCJ No 734

*Gill v. MNR*, [2001] TCJ No 502

*Jenner v. MNR*, [2001] TCJ No 363

*Galcom International Inc. v. HMQ*, [2001] TCJ No 215

*Moses v. MNR*, [2001] TCJ No 361

*Hurd v. HMQ*, [2001] TCJ No 176

*O'Brien v. HMQ*, [2001] TCJ No 12

*Calabro v. MNR*, [2000] TCJ No 575

*Saunders (c.o.b. VMS Management) v. MNR*, [2000] TCJ No 317

*Schmuttermeier v. HMQ*, [2000] TCJ No 497

*Ekeh v. HMQ*, [2000] TCJ No 41

*ET's Electrical Services Ltd. v. MNR*, [2000] TCJ No 24

*Bioderma (Holistic Skin Care) Products v. MNR*, [2000] TCJ No 16

*J.P. Haynes and Associates Inc. v. HMQ*, [1999] TCJ No 835

*McNulty-Garland v. HMQ*, [1999] TCJ No 922

*Iannello v. MNR*, [1999] TCJ No 800

*Larizza v. MNR*, [1999] TCJ No 755

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*Clientel Canada Corp. v. MNR*, [1999] TCJ No 678

*Mazzone v. MNR*, [1999] TCJ No 620

*Thoma v. MNR*, [1999] TCJ No 506

*Bressi v. MNR*, [1999] TCJ No 435

*Dupont Canada Inc. v. HMQ*, [1999] TCJ No 327

*Tremblay v. MNR*, [1999] TCJ No 208

*Araujo v. MNR*, [1999] TCJ No 206

*Sandhu v. MNR*, [1999] TCJ No 105

*Rinella v. MNR*, [1999] TCJ No 61

*Campbell v. MNR*, [1999] TCJ No 40

*Chaudhry v. HMQ*, [1998] TCJ No 1130

*Godzisz v. HMQ*, [1998] TCJ No 1058

*Crowshaw v. HMQ*, [1998] TCJ No 1057

*Willcock v. HMQ*, [1998] TCJ No 1039

*Raithatha v. MNR*, [1998] TCJ No 1028

*Tsimerman v. MNR*, [1998] TCJ No 1132

*Layton v. MNR*, [1998] TCJ No 900