

Federal Court of Appeal



Cour d'appel fédérale

Date: 20150128

Docket: A-103-14

Citation: 2015 FCA 24

**CORAM: NOËL C.J.
DAWSON J.A.
TRUDEL J.A.**

BETWEEN:

PETER MISEK

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on January 28, 2015.
Judgment delivered from the Bench at Vancouver, British Columbia, on January 28, 2015.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL C.J.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on January 28, 2015).

NOËL C.J.

[1] On consent, the appeal is allowed in part, and the matter is referred back to the Minister of National Revenue for reassessment of the 2007, 2008 and 2009 Taxation Years on the basis that the appellant is entitled to the capital cost allowance deductions claimed in accordance with Column 13 of Chart 3.3, a copy of which is appended to the judgment.

[2] The appeal is otherwise dismissed.

[3] The appellant is entitled to disbursements which we fix at \$1000.00 in total.

"Marc Noël"

Chief Justice

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-103-14

APPEAL FROM A JUDGMENT OF THE HONOURABLE JUSTICE CAMPBELL J. MILLER OF THE TAX COURT OF CANADA, DATED SEPTEMBER 10, 2013, DOCKET NO. 2012-2738(IT)I.

STYLE OF CAUSE: PETER MISEK v. HER MAJESTY THE QUEEN

PLACE OF HEARING: VANCOUVER, BRITISH COLUMBIA

DATE OF HEARING: JANUARY 28, 2015

REASONS FOR JUDGMENT OF THE COURT BY: NOËL C.J.
DAWSON J.A.
TRUDEL J.A.

DELIVERED FROM THE BENCH BY: NOËL C.J.

APPEARANCES:

Frank Misek FOR THE APPELLANT
(self-represented)
Matthew W. Turnell FOR THE RESPONDENT

SOLICITORS OF RECORD:

William F. Pentney FOR THE RESPONDENT
Deputy Attorney General of Canada