

Federal Court of Appeal



Cour d'appel fédérale

Date: 20160315

Docket: A-189-15

Citation: 2016 FCA 87

**CORAM: RYER J.A.
NEAR J.A.
BOIVIN J.A.**

BETWEEN:

LOVEY CRIDGE

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Vancouver, British Columbia, on March 15, 2016.
Judgment delivered from the Bench at Vancouver, British Columbia, on March 15, 2016.

REASONS FOR JUDGMENT OF THE COURT BY:

RYER J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on March 15, 2016).

RYER J.A.

[1] This is an appeal from a decision of Deputy Judge Rowe of the Tax Court of Canada (the "Judge"), dated March 20, 2015, in Docket 2014-613(IT)I, dismissing an appeal by Ms. Lovey Cridge (the "Taxpayer") from a reassessment, dated December 17, 2012, made by the Minister of National Revenue (the "Minister"), pursuant to the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.)

(the "Act"), which disallowed the Taxpayer's claim for a deduction of certain expenses and a bad debt allowance in her 2011 taxation year.

[2] Before the Judge, the Taxpayer challenged the reassessment on the basis that the Act was unconstitutional and therefore invalid. The Judge found that the Act was constitutional and, because the constitutional validity of the Act was the only issue raised by the Taxpayer, the Judge dismissed the appeal.

[3] In this appeal, the Taxpayer makes a number of arguments aimed at overturning the Judge's decision. However, we are all of the view that she has failed to demonstrate any error on the part of the Judge that warrants our intervention. Accordingly, the appeal will be dismissed with all inclusive costs of \$500.

"C. Michael Ryer"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-189-15

(APPEAL FROM A DECISION OF DEPUTY JUDGE ROWE OF THE TAX COURT OF CANADA, DATED MAY 6, 2016, DOCKET NO. (2014-613(IT)8))

STYLE OF CAUSE: LOVEY CRIDGE v. HER
MAJESTY THE QUEEN

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: MARCH 15, 2016

REASONS FOR JUDGMENT OF THE COURT BY: RYER J.A.
NEAR J.A.
BOIVIN J.A.

DELIVERED FROM THE BENCH BY: RYER J.A.

APPEARANCES:

Lovey Cridge ON HER OWN BEHALF

Kristian DeJong FOR THE RESPONDENT

SOLICITORS OF RECORD:

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Ottawa, Ontario