

Federal Court of Appeal



Cour d'appel fédérale

Date: 20170405

Docket: A-426-15

Citation: 2017 FCA 71

[ENGLISH TRANSLATION]

**CORAM: GAUTHIER J.A.
BOIVIN J.A.
DE MONTIGNY J.A.**

BETWEEN:

JEAN STEIN

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montreal, Quebec, on April 4, 2017.

Judgment delivered at Montreal, Quebec, on April 5, 2017.

**REASONS FOR JUDGMENT OF THE
COURT BY:**

BOIVIN J.A.

CONCURRED IN BY:

**GAUTHIER J.A.
DE MONTIGNY J.A.**

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REASONS FOR JUDGMENT

BOIVIN J.A.

[1] Mr. Stein is a proponent of [TRANSLATION] “human taxation”, a theory according to which he is not a person subject to the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act).

[2] The Minister of National Revenue imposed a penalty on Mr. Stein after determining that he knowingly or under circumstances amounting to gross negligence, made false statements in the context of assessments in respect of the 2003 to 2007 and 2009 taxation years. The assessments themselves were not challenged before this Court. As was the case in the Tax Court of Canada, the sole issue concerns only the imposition of the penalty under subsection 163(2) of the Act.

[3] Mr. Stein is appealing from a decision of Justice Favreau dated July 9, 2015, in which he dismissed his appeal of the penalty imposed pursuant to subsection 163(2) of the Act.

[4] The appellant did not satisfy us that Justice Favreau erred in his assessment of the evidence, nor in his analysis of the applicable principles. At the hearing, Mr. Stein attempted to raise arguments that were not in his memorandum of fact and law, which we cannot deal with. Accordingly, and for essentially the same reasons as those stated by Justice Favreau, I would dismiss the appeal with costs.

“Richard Boivin”

J.A.

“I agree.

Johanne Gauthier J.A.”

“I agree.

Yves de Montigny J.A.”

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-426-15

STYLE OF CAUSE: JEAN STEIN v. HER MAJESTY
THE QUEEN

PLACE OF HEARING: MONTREAL, QUEBEC

DATE OF HEARING: APRIL 4, 2017

REASONS FOR JUDGMENT BY: BOIVIN J.A.

CONCURRED IN BY: GAUTHIER J.A.
DE MONTIGNY J.A.

DATED: APRIL 5, 2017

APPEARANCES:

Jean Stein (representing himself)

FOR THE APPELLANT

Dany Leduc

FOR THE RESPONDENT

SOLICITORS OF RECORD:

William F. Pentney
Deputy Attorney General of Canada

FOR THE RESPONDENT