

**Date: 20080213**

**Docket: A-136-07**

**Citation: 2008 FCA 58**

**CORAM: NOËL J.A.  
SHARLOW J.A.  
PELLETIER J.A.**

**BETWEEN:**

**HER MAJESTY THE QUEEN**

**Appellant**

**and**

**JEAN MAURICE LAURIN**

**Respondent**

Heard at Ottawa, Ontario, on February 13, 2008.

Judgment delivered from the Bench at Ottawa, Ontario, on February 13, 2008.

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

**SHARLOW J.A.**

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**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Ottawa, Ontario, on February 13, 2008)**

**SHARLOW J.A.**

[1] The Crown is appealing a judgment of Chief Justice Bowman of the Tax Court of Canada allowing the appeal of Jean Maurice Laurin from income tax assessments for the years 1996 to 2000 inclusive (2006 TCC 634). The only issue in the Tax Court was whether Mr. Laurin was resident in Canada during those years. Chief Justice Bowman determined that he was not.

[2] The Crown submits that a person is resident in the country where he or she, in the settled routine of life, regularly, normally or customarily lives, as opposed to the place where the person unusually, casually or intermittently stays. We agree.

[3] The legal test of residence has a substantial factual component. The Tax Court Judge was well aware of the legal test and of the central importance of the facts to the determination of residence. He analyzed the facts in detail before reaching his conclusion. Although he did not recite every item of evidence, he stated the key facts well and fully and it is not necessary to repeat them.

[4] The Crown argues that the proven facts establish that Mr. Laurin was resident in Canada during the years under appeal, and that Chief Justice Bowman erred in finding otherwise. This amounts to an attack on Chief Justice Bowman's assessment of the facts. In our view, the attack is unwarranted. Chief Justice Bowman's conclusion is entitled to the deference normally afforded a trier of fact. We are able to detect no basis upon which this Court should intervene.

[5] The appeal will be dismissed with costs.

“K. Sharlow”

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J.A.

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-136-07

**STYLE OF CAUSE:** Her Majesty the Queen  
v. Jean Maurice Laurin

**PLACE OF HEARING:** Ottawa, Ontario

**DATE OF HEARING:** February 13, 2008

**REASONS FOR JUDGMENT OF THE COURT BY:** NOËL J.A.  
SHARLOW J.A.  
PELLETIER J.A.

**DELIVERED FROM THE BENCH BY:** SHARLOW J.A.

**APPEARANCES:**

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Mr. Ernest Wheeler  
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Ms. Frances M. Viele  
FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

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