

Date: 20080401

Docket: A-245-07

Citation: 2008 FCA 115

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

BETWEEN:

ANIMAL RESCUE MISSIONS OF CANADA INC.

Appellant

and

CANADA CUSTOMS AND REVENUE AGENCY

Respondent

Heard at Toronto, Ontario, on April 1, 2008.

Judgment delivered from the Bench at Toronto, Ontario, on April 1, 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 Toronto, Ontario, on April 1, 2008)

SHARLOW J.A.

[1] This is an appeal from the decision of the Minister of National Revenue refusing to re-register the appellant Animal Rescue Missions of Canada as a charity. Its registration had been revoked in 2001 for failure to file the prescribed returns.

[2] Counsel for the appellant did not appear at the time and place set for the hearing. The Court noted that his office is a few blocks away from the Court. On the Court's instructions the Registrar telephoned counsel to advise that the hearing would proceed after a short delay, and if counsel did

not appear the Court would deal with the appeal on the basis of the written material. Counsel advised that he would not appear, and so the Court has proceeded on the basis of the written material.

[3] Having reviewed the written submissions of both parties, we can find no error of law or any other error that warrants the intervention of this Court. The Minister's refusal was based primarily on the failure of the appellant to remedy its past failures to comply with the requirement to file returns. The Minister was entitled to rely on that failure as a basis for refusing to re-register the appellant.

[4] The appeal will be dismissed with costs.

“K. Sharlow”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-245-07

STYLE OF CAUSE: ANIMAL RESCUE MISSIONS OF
CANADA INC. v. CANADA
CUSTOMS AND REVENUE
AGENCY

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: APRIL 1, 2008

REASONS FOR JUDGMENT OF THE COURT BY: SEXTON, SHARLOW, PELLETIER
J.J.A.

DELIVERED FROM THE BENCH BY: SHARLOW J.A.

APPEARANCES:

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FOR THE APPELLANT

Justine Malone

FOR THE RESPONDENT

SOLICITORS OF RECORD:

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FOR THE RESPONDENT