

**Date: 20081110**

**Docket: A-195-06**

**Citation: 2008 FCA 350**

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

**BETWEEN:**

**ANDRZEJ STANISLAW STAWICKI**

**Appellant**

**and**

**MINISTER OF NATIONAL REVENUE**

**Respondent**

**and**

**JUDITH ELIZABETH WILSON**

**Intervener**

Heard at Vancouver, British Columbia, on November 5, 2008.

Judgment delivered at Ottawa, Ontario, on November 10, 2008.

**REASONS FOR JUDGMENT BY:**

**NADON J.A.**

**CONCURRED IN BY:**

**NOËL J.A.  
PELLETIER J.A.**

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**Intervener**

**REASONS FOR JUDGMENT**

**NADON J.A.**

[1] This is an appeal from a decision of Mr. Justice Beaubier of the Tax Court of Canada dated March 31, 2006 (2006 TCC 207), which dismissed the appellant's appeal from a determination by the Minister of National Revenue that the appellant had employed the intervenor, Judith Wilson, in insurable employment from January 1, 2002 to November 10, 2002.

[2] After reviewing the evidence in the light of this Court's decision in *Wiebe Door Services Ltd v. MNR*, [1986] 3 FC 553, the Judge concluded that Ms. Wilson was an employee of the appellant during the period at issue.

[3] Notwithstanding Mr. Stawicki's submissions to the contrary, we have not been persuaded that there is any basis for us to intervene. In our view, the Judge made no error of law nor did he make findings of fact or draw inferences from these facts which cannot be supported by the record before him.

[4] We are also satisfied that neither the conduct of the hearing by the Judge nor his treatment of the evidence give rise to a breach of either natural justice or procedural fairness. More particularly, we are of the view that the Trial Judge's impartiality was not affected by the presence of RCMP officers in the courtroom nor by their meeting with the Judge during the lunch break on March 17, 2006.

[5] For these reasons, I would dismiss the appeal with costs in favour of the respondent. I would award no costs to the intervener.

“M. Nadon”

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J.A.

“I agree.

Marc Noël J.A.”

“I agree.

J.D. Denis Pelletier J.A.”

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-195-06

**STYLE OF CAUSE:** ANDRZEJ STANISLAW  
STAWICKI V. MNR

**PLACE OF HEARING:** Vancouver, British Columbia

**DATE OF HEARING:** November 5, 2008

**REASONS FOR JUDGMENT BY:** NADON J.A.

**CONCURRED IN BY:** NOËL J.A.  
PELLETIER J.A.

**DATED:** November 10, 2008

**APPEARANCES:**

Andrzej Stawicki THE APPELLANT ON HIS  
BEHALF

John Gibb-Carsley FOR THE RESPONDENT  
Linda Bell

Judith Wilson THE INTERVENER

**SOLICITORS OF RECORD:**

John H. Sims, Q.C. FOR THE RESPONDENT  
Deputy Attorney General of Canada