

Date: 20090202

Docket: A-5-08

Citation: 2009 FCA 28

**CORAM: LÉTOURNEAU J.A.
BLAIS J.A.
TRUDEL J.A.**

BETWEEN:

3087-8730 QUÉBEC INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Hearing held at Montréal, Quebec, on February 2, 2009.

Judgment delivered from the Bench at Montréal, Quebec, on February 2, 2009.

REASONS FOR JUDGMENT OF THE COURT BY:

TRUDEL J.A.

Date: 20090202

Docket: A-5-08

Citation: 2009 FCA 28

**CORAM: LÉTOURNEAU J.A.
BLAIS J.A.
TRUDEL J.A.**

BETWEEN:

3087-8730 QUÉBEC INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Montréal, Quebec, on February 2, 2009)

TRUDEL J.A.

[1] Despite Mr. Trottier's laudable efforts, we are of the opinion that the judge did not commit a palpable or overriding error warranting our intervention.

[2] In *Housen v. Nikolaisen*, [2002] 2 S.C.R. 235, 2002 SCC 33, the Supreme Court of Canada reminded us that :

18 The trial judge is better situated to make factual findings owing to his or her extensive exposure to the evidence, the advantage of hearing testimony *viva voce*, and the judge's familiarity with the case as a whole. Because the primary role of the trial judge is to weigh and assess voluminous quantities of evidence, the expertise and insight of the trial judge in this area should be respected.

[3] Based on the evidence before him, we are of the opinion that the judge was entitled to make the findings of fact set out in his reasons.

[4] Accordingly, the appeal will be dismissed with costs.

“Johanne Trudel”

J.A.

Certified true translation
Johanna Kratz

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-5-08

**(APPEAL FROM A JUDGMENT OF THE TAX COURT OF CANADA DATED
DECEMBER 5, 2007, (2006-445(IT)G))**

STYLE OF CAUSE: 3087-8730 QUÉBEC INC.
v. Her Majesty the Queen

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: February 2, 2009

REASONS FOR JUDGMENT OF THE COURT BY: LÉTOURNEAU J.A.
BLAIS J.A.
TRUDEL J.A.

DELIVERED FROM THE BENCH BY: TRUDEL J.A.

APPEARANCES:

Jean Trottier FOR THE APPELLANT

Claude Lamoureux FOR THE RESPONDENT

SOLICITORS OF RECORD:

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