

Date: 20090225

Docket: A-202-08

Citation: 2009 FCA 55

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

BETWEEN:

MOIRA-EILEEN DROSDOVECH

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

Heard at Vancouver, British Columbia, on February 24, 2009.

Judgment delivered at Vancouver, British Columbia, on February 25, 2009.

REASONS FOR JUDGMENT BY:

TRUDEL J.A.

CONCURRED IN BY:

**DESJARDINS J.A.
LÉTOURNEAU J.A.**

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REASONS FOR JUDGMENT

TRUDEL J.A.

[1] The appellant argues that neither subsection 90(1) of the Employment Insurance Act, S.C. 1996, c. 23, nor subsection 26.1(1) of the Canada Pension Plan, R.C.S. 1985, c. C-8 empower the Minister of National Revenue to initiate the process and to make a ruling, on his own initiative, regarding the insurability and pensionability of one's employment.

[2] I am of the view that the Tax Court Judge (Judge) committed no error in law when stating that section 94 of the Employment Insurance Act and section 27.3 of the Canada Pension Plan are a complete answer to the point at issue.

[3] Similarly, and although the appellant did not renew at the hearing her written arguments on the merits of the Minister's decision to maintain, in part, the rulings of the authorized officer, I am of the view that the Judge committed no palpable and overriding error when upholding the Minister's decision and finding that the appellant was paying remuneration to one employee whose services were retained by contract of service rather than by contract for services, as argued by the appellant. There was cogent evidence for the Judge's finding.

[4] Therefore, I would dismiss the appeal with costs.

"Johanne Trudel"

J.A.

"I concur
Alice Desjardins J.A."

"I concur
Gilles Létourneau J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-202-08

STYLE OF CAUSE: Moira-Eileen Drosdovech v.
MNR

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: February 24, 2009

REASONS FOR JUDGMENT BY: TRUDEL J.A.

CONCURRED IN BY: DESJARDINS J.A.
LÉTOURNEAU J.A.

DATED: February 25, 2009

APPEARANCES:

Moira-Eileen Drosdovech ON HER OWN BEHALF

Christa Akey FOR THE RESPONDENT
Michael Taylor

SOLICITORS OF RECORD:

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