

Federal Court of
Appeal



CANADA

Cour d'appel
fédérale

Date: 20091028

Docket: A-134-07

Citation: 2009 FCA 314

**CORAM: BLAIS C.J.
NADON J.A.
EVANS J.A.**

BETWEEN:

HANS RUPPRECHT

Appellant

and

**THE MINISTER OF NATIONAL REVENUE,
HER MAJESTY THE QUEEN**

Respondents

Heard at Vancouver, British Columbia, on October 28, 2009.

Judgment delivered from the Bench at Vancouver, British Columbia, on October 28, 2009.

REASONS FOR JUDGMENT OF THE COURT BY:

EVANS J.A.

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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on October 28, 2009)

EVANS J.A.

[1] This is an appeal by Hans Rupprecht from a decision by the Tax Court of Canada (*Rupprecht v. Her Majesty The Queen*, 2007 TCC 191), in which Justice Paris allowed in part his appeal against the Minister's reassessments of his tax liability for the taxation years 1999 to 2004. In these years, Mr Rupprecht carried on business as a certified financial planner.

[2] Mr Rupprecht appeals the following aspects of the Judge's decision in which he dismissed the appeal: his claims to deduct the amounts that he spent on business suits, shirts and accessories, and on software, and for relief from the penalties imposed for late filing.

[3] We are not unsympathetic to Mr Rupprecht who appears to have faced difficulties in his personal and professional lives over the last few years. However, having carefully considered the record and the parties' submissions, both written and oral, we are not persuaded that the Judge committed any reversible error with respect to the law, or any palpable and overriding error in applying the law to the facts or in making findings of fact.

[4] For these reasons, the appeal will be dismissed with costs.

"John M. Evans"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-134-07

STYLE OF CAUSE: Hans Rupprecht v. MNR et al.

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: October 28, 2009

REASONS FOR JUDGMENT OF THE COURT BY: (BLAIS C.J., NADON, EVANS JJ.A.)

DELIVERED FROM THE BENCH BY: EVANS J.A.

APPEARANCES:

Hans Rupprecht ON HIS OWN BEHALF

David Everett FOR THE RESPONDENTS

SOLICITORS OF RECORD:

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