

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20101201**

**Docket: A-359-10**

**Citation: 2010 FCA 325**

**CORAM: BLAIS C.J.  
LÉTOURNEAU J.A.  
NOËL J.A.**

**BETWEEN:**

**LUCIA ALCINÉ**

**Appellant**

**and**

**HER MAJESTY THE QUEEN**

**Respondent**

Dealt with in writing without appearance of parties.

Judgment delivered at Ottawa, Ontario, on December 1, 2010.

REASONS FOR JUDGMENT BY:

NOËL J.A.

CONCURRED IN BY:

BLAIS C.J.  
LÉTOURNEAU J.A.

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**REASONS FOR JUDGMENT**

**NOËL J.A.**

[1] Given that the notice of appeal was filed out of time and that, in any event, the Court of Appeal does not have jurisdiction to hear and dispose of the appeal on the grounds argued, the appeal is dismissed.

[2] More specifically, neither the Tax Court of Canada, as a court of original jurisdiction, nor this Court, pursuant to the powers conferred on it by subsection 27(1.2) of the *Federal Courts Act*, has jurisdiction to address issues related to the collection of tax debts.

“Marc Noël”

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J.A.

“I agree.  
Pierre Blais C.J.”

“I agree.  
Gilles Létourneau J.A.”

Certified true translation  
Tu-Quynh Trinh

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-359-10

**STYLE OF CAUSE:** LUCIA ALCINÉ v. HER MAJESTY  
THE QUEEN

**MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES**

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

**CONCURRED IN BY:** BLAIS C.J.  
LÉTOURNEAU J.A.

**DATED:** December 1, 2010

**WRITTEN REPRESENTATIONS BY:**

Lucia Alciné

FOR THE APPELLANT  
(on her own behalf)

Charles Camirand  
Antoine Lamarre

FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

N/A

FOR THE APPELLANT  
(on her own behalf)

Myles J. Kirvan  
Deputy Attorney General of Canada

FOR THE RESPONDENT