Federal Court of Appeal | Cour d'appel fédérale

Date: 20111215

Docket: A-192-10

Citation: 2011 FCA 354

CORAM: **NADON J.A.**
TRUDEL J.A.
MAINVILLE J.A.

BETWEEN:

AGATHE LÉTOURNEAU

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on September 8, 2011.

Judgment delivered at Ottawa, Ontario, on December 15, 2011.

REASONS FOR JUDGMENT: NADON J.A.

CONCURRED IN BY: TRUDEL J.A.
MAINVILLE J.A.

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REASONS FOR JUDGMENT

NADON J.A.

[1] This is an appeal from a judgment dated April 15, 2010, by Justice Réal Favreau (the judge) of the Tax Court of Canada, 2010 TCC 203, in which the judge dismissed the appellant's appeal from an assessment made by the Minister of National Revenue (the Minister) under section 227.1 of the *Income Tax Act* (the ITA) for the amount of $70,848.41.

[2] More specifically, the Minister assessed the appellant for unremitted source deductions by 9034-1751 Québec Inc. (the company). The judge concluded that the appellant, as the director

of the company, had to be held solidarily liable together with the company for the payment of the source deductions, including interest and penalties thereon, which the company had to deduct, withhold and remit to the Receiver General for Canada.

[3] As the judge pointed out at paragraph 4 of his reasons, the issue before him principally concerned the date on which the appellant resigned as director of the company. Before the judge, the appellant claimed that she became a director on January 4, 1999, and that she resigned on December 9, 1999. Consequently, she argued that she could not be held responsible for the company's debts because the assessment made by the Minister to collect the sum payable was statute barred, having been made more than two years after the date she ceased to be a director of the company. The judge rejected the appellant's arguments. In so concluding, he accepted the Minister's argument that the two-year limitation period provided in subsection 227.1(4) of the ITA was inapplicable given the appellant's misrepresentations.

[4] The sole issue before the Court is to determine whether the judge erred in concluding that the appellant had to be held solidarily liable for the company's tax debts. For the following reasons, I conclude that the judge erred and that the appeal should be allowed.

Facts

[5] A brief summary of the facts will assist in understanding the appeal. More specifically, in order to properly understand the judge's findings of fact and conclusions of law, I consider it important to describe certain aspects of the evidence filed before the judge and to briefly

summarize the testimonies of the appellant and of Mr. Jean Fontaine (Jean Fontaine). It should be noted that the following facts, other than the date on which the appellant resigned as director, are not disputed by the parties.

[6] The company was incorporated on April 23, 1996, under Part 1A of the Quebec *Companies Act*, RSQ, c. C-38. Until it ceased carrying on its business in April 2002, the company operated six convenience stores under the Pétroles Sonerco banner. One of these convenience stores was located in St-Hyacinthe, Quebec, and operated under the name Accommodation Grandmaître.

[7] On February 1, 2002, the company filed a notice of intention to make a proposal. The proposal was not acted upon.

[8] On March 5, 2002, the Minister assessed the company for unremitted source deductions for the year 2002, in the amount of $824.65. On March 6, 2002, the Minister issued a second assessment for the company for unremitted source deductions for the year 2001, in the amount of $70,023.76.

[9] The company assigned its assets on April 18, 2002, and was officially struck off by the Registraire des entreprises du Québec, Quebec’s enterprise registrar, on May 7, 2004.

[10] On May 4, 2006, the Minister assessed the appellant for $70,848.41 under section 227.1 of the ITA.

[11] According to the company's register of directors, the appellant was a director from January 4, 1999, to December 9, 1999. As of that date, the sole director on the register is Jean Fontaine, gas pump attendant and manager at the St-Hyacinthe convenience store. He was responsible for managing the employees of the convenience store and for purchasing gas and various supplies. I note that Jean Fontaine was also a director from April 23, 1996, to December 2, 1996, and from May 12, 1997, to January 4, 1999.

[12] The position held by Jean Fontaine at the St-Hyacinthe convenience store had been offered to him by Marcel Létourneau, the appellant's spouse, whom Jean Fontaine trusted implicitly, according to the judge. Jean Fontaine followed Marcel Létourneau's advice to the letter. In fact, Jean Fontaine testified that he never refused to sign documents that Marcel Létourneau asked him to sign even though he did not always know enough to understand the nature and consequences of the documents.

[13] In his capacity as company director, Jean Fontaine signed several documents, including corporate resolutions; an application to open an account for the company at the Bourg-Joli Caisse populaire in St-Hyacinthe dated January 24, 2000, according to which he was one of the company's cheque signing officers (the second being Ms. Guylaine Lemay, the company's comptroller); an application to open an account and become a corporate member for the

company; and a resolution and declaration regarding the administration of a corporation. In addition, Jean Fontaine signed many cheques, including several payable to Marcel Létourneau, dated March and April 2001, and the annual information returns by a corporation for the years 1998, 2000 and 2001. These returns were filed with the Registraire des entreprises du Québec ("CIDREQ"). I note that on February 23, 2000, the company's annual return for 1999 was filed with CIDREQ, naming Jean Fontaine as its director, president and secretary. The truth of the information provided in this return was certified by Jacques Matte, the company's authorized counsel. Lastly, it was Jean Fontaine who signed, in his capacity as director, the assignment of the company's assets on April 18, 2002.

[14] Jean Fontaine's testimony reveals that, in fact, he had no knowledge of the company's operations during his time as director. Moreover, he recognized that he had never reviewed the company's books or the A-1 share certificates that he signed on April 23, 1996, in his capacity as secretary and president of the company.

[15] Regarding the appellant's testimony, he revealed the following. The appellant married Marcel Létourneau in 1966. She acknowledged that she was the company's director from January 4, 1999, to December 9, 1999, that is, until the day on which she tendered her resignation. By a shareholder resolution, the company accepted her resignation and appointed Jean Fontaine as director on December 9, 1999, an office that he accepted on the very same day.

[16] According to the company's register of shareholders, the appellant held 100 Class "A" shares in the company from January 4, 1999, to January 3, 2001. She allegedly acquired these shares from Jean Fontaine on January 4, 1999, and then reassigned them to him on January 3, 2001.

[17] The appellant also testified that she had been a shareholder of Gestion Aghmana Inc., which owned a commercial building in Rouyn-Noranda and in which the company operated a convenience store. Moreover, the appellant's testimony allegedly revealed that, following the company's bankruptcy, the appellant signed and filed a proof of claim with the company's bankruptcy trustee on May 6, 2002, regarding a $158,000 loan extended to the company by Gestion Aghmana Inc.

[18] In addition, the appellant testified that during her period as director of the company, she was not involved in the day-to-day management of the company's operations, since this was the responsibility of Guylaine Lemay who, among other things, took care of the bookkeeping and accounting in Victoriaville, home to Marcel Létourneau's offices.

[19] As of December 9, 1999, the date on which the appellant submits having resigned as director, she was not in any way authorized to sign company cheques or bank resolutions. Moreover, she was never present at the Victoriaville office where the company was administered and where the books were kept. In short, the appellant in no way participated in the company's administration, and she performed no duties of administration as of December 9, 1999.

Minister's Reply to the Notice of Appeal

[20] At paragraph 10 of his Reply to the Notice of Appeal, the Minister assumed a number of facts, including the following:

> [TRANSLATION]
>
> (b) The appellant was a director of 9034 starting on January 4, 1999.
> . . .
> (j) 9034's register of directors was falsified in such a way as to make it appear as though the appellant had resigned from her directorship on December 9, 1999.
> (k) In reality, the appellant was a director until at least as recently as January 3, 2002.

Decision of the Tax Court of Canada

[21] The judge concluded that the appellant had to be held solidarily liable together with the company for the payment of the unremitted source deductions the company owed. Before explaining the judge's reasons, I reproduce the provisions of the ITA that are at the heart of the dispute before us:

152. (4) The Minister may at any time make an assessment, reassessment or additional assessment of tax for a taxation year, interest or penalties, if any, payable under this Part by a taxpayer or notify in writing any person by whom a return of income for a taxation year has been filed that no tax is payable for the year, except that an assessment, reassessment or additional assessment may be made after the taxpayer's normal reassessment period in respect of the year only if (a) the taxpayer or person filing the return	**152. (4)** Le ministre peut établir une cotisation, une nouvelle cotisation ou une cotisation supplémentaire concernant l'impôt pour une année d'imposition, ainsi que les intérêts ou les pénalités, qui sont payables par un contribuable en vertu de la présente partie ou donner avis par écrit qu'aucun impôt n'est payable pour l'année à toute personne qui a produit une déclaration de revenu pour une année d'imposition. Pareille cotisation ne peut être établie après l'expiration de la période normale de nouvelle cotisation applicable au contribuable pour l'année que dans les cas suivants

(i) has made any misrepresentation that is attributable to neglect, carelessness or wilful default or has committed any fraud in filing the return or in supplying any information under this Act, or

:
a) le contribuable ou la personne produisant la déclaration :
(i) soit a fait une présentation erronée des faits, par négligence, inattention ou omission volontaire, ou a commis quelque fraude en produisant la déclaration ou en fournissant quelque renseignement sous le régime de la présente loi,

227. (10) The Minister may at any time assess any amount payable under *(a)* subsection 227(8), 227(8.1), 227(8.2), 227.(8.3) or 227(8.4) or 224(4) or 224(4.1) or section 227.1 or 235 by a person,
(b) subsection 237.1(7.4) by a person or partnership,
(c) subsection 227(10.2) by a person as a consequence of a failure of a non-resident person to deduct or withhold any amount, or
(d) Part XIII by a person resident in Canada.
And, where the Minister sends a notice of assessment by that person or partnership, Divisions I and J of Part 1 apply with any modifications that the circumstances require.

227. (10) Le ministre peut en tout temps, établir une cotisation pour les montants suivants :
a) un montant payable par une personne en vertu des paragraphes (8), (8.1), (8.2), (8.3) ou (8.4) ou 224(4) ou (4.1) ou des articles 227.1 ou 235 ;
b) un montant payable par une personne ou une société de personnes en vertu du paragraphe 237.1(7.4) ;
c) un montant payable par une personne en vertu du paragraphe (10.2) pour défaut par une personne non-résidente d'effectuer une déduction ou une retenue ;
d) un montant payable en vertu de la partie XIII par une personne qui réside au Canada.
Les sections I et J de la partie 1 s'appliquent, avec les modifications nécessaires, à tout avis de cotisation que le ministre envoie à la personne ou à la société de personnes.

227.1 (1) Where a corporation has failed to deduct or withhold an amount as required by subsection 135(3) or 135.1(7) or section 153 or 215, has failed to remit such an amount or has failed to pay an amount of tax for a taxation year as required under Part VII or VIII, the directors of

227.1 (1) Lorsqu'une corporation a omis de déduire ou de retenir une somme, tel que prévu au paragraphe 135(3) ou à l'article 153 ou 215, ou a omis de remettre cette somme ou a omis de payer un montant d'impôt en vertu de la Partie VII ou de la Partie VIII pour une année d'imposition, les

the corporation at the time the corporation was required to deduct, withhold, remit or pay the amount are jointly and severally, or solidarily, liable, together with the corporation, to pay that amount and any interest or penalties relating to it.	administrateurs de la corporation, à la date à laquelle la corporation était tenue de déduire, de retenir, de verser ou de payer la somme, sont solidairement responsables, avec la corporation, du paiement de cette somme, incluant tous les intérêts et toutes les pénalités s'y rapportant.
227.1 (4) No action or proceedings to recover any amount payable by a director of a corporation under subsection 227.1(1) shall be commenced more than two years after the director last ceased to be a director of that corporation.	**227.1 (4)** L'action ou les procédures visant le recouvrement d'une somme payable par un administrateur d'une corporation en vertu du paragraphe (1) sont prescrites après deux ans de la date à laquelle l'administrateur cesse pour la dernière fois d'être un administrateur de cette corporation.

[22] First, the judge summarized the facts disclosed by the evidence, particularly those disclosed by the testimonies of the appellant and of Jean Fontaine. Second, the judge examined the relevant statutory provisions, specifically subsections 227(10), 227.1(1) and 227.1(4) of the ITA, leading him to observe that even though the Minister was under no time limit to assess an amount payable by a person under section 227.1 of the ITA, no action or proceedings to recover any amount assessed could be commenced "more than two years after the director last ceased to be a director of that corporation" under subsection 227.1(4).

[23] In light of these provisions, the judge indicated that the date that the appellant last ceased to be a director of the company had to be determined. On the basis of his analysis of the evidence, the judge concluded that the appellant remained a director of the company until May 7, 2004, the date on which the company was officially struck off the enterprise register. According to the judge, the register of directors was falsified regarding the appellant's resignation as

company director. More specifically, the judge was of the opinion that unexplained corrections had been made to the register of directors to substitute the date of January 3, 2002, with that of December 9, 1999. Because of this falsification, the appellant's true date of resignation from her directorship was unknown, and her letter of resignation could not be recognized as valid and effective. These findings led the judge to conclude the following at paragraph 31 of his reasons:

> [31] Since the evidence does not reveal that the appellant resigned from her position as director, went bankrupt, was unable to perform her duties, or availed herself of protective supervision, or that the company was liquidated before its registration was struck off, the appellant must be deemed never to have lost her status as director until the company was struck off the register.

[24] After concluding that the appellant remained director of the company until May 7, 2004, the judge examined the appellant's argument based on subsection 227.1(4) of the ITA and according to which the Minister's remedy was statute barred since the Minister's assessment of the appellant, dated May 4, 2006, was made after the two-year limitation period provided for in subsection 227.1(4). The judge rejected this argument at paragraph 21 of his reasons since the Minister's assessment, dated May 7, 2006, was made less than two years after the company was officially struck off the register of enterprises, that is, on May 7, 2004, and was therefore not statute barred.

[25] Notwithstanding the judge's analysis of this question, at paragraphs 39 and 40 of his reasons, the judge seemed to assume that the Minister's remedy was statute barred unless it was possible to rely on subsection 152(4) of the ITA. At paragraphs 21 and 39 of his reasons he wrote as follows:

> [21] The reassessment against the appellant is dated May 4, 2006. That is more than two years after the appellant ceased, for the last time, to be a shareholder of 9034-1751 Québec Inc., whether that date was December 9, 1999, or January 3, 2002. It is also more than two years after the CRA first consulted the original minute book of 9034-1751 Québec Inc. on January 24, 2004, and more than two years after 9034-1751 Québec Inc. made an assignment of its property on April 18, 2002. However, it is within the two-year period that began on the date that Quebec's Registraire des entreprises cancelled 9034-1751 Québec Inc.'s registration, because that cancellation took place on May 7, 2004.
>
> . . .
>
> [39] The assessment against the appellant was made beyond the normal reassessment period. Subsection 227(10) of the ITA authorizes the Minister to assess a person for an amount contemplated by section 227.1 of the ITA at any time, in which case Divisions I and J of Part I of the ITA apply to the assessment. Those divisions encompass subsection 152(4), which restricts the Minister's power to reassess beyond the regular reassessment period to the situations contemplated in paragraphs (*a*) and (*b*) of that subsection. The situation contemplated in subparagraph 152(4)(*a*)(i) is one where the taxpayer or person filing the return has made a misrepresentation that is attributable to neglect, carelessness or wilful default or has committed any fraud in filing the return or in supplying any information under the ITA.

[26] The judge was of the opinion, as appears from paragraph 39 of his reasons, that subsection 227(10) *in fine* provided that the Minister could at any time assess any amount payable by a person under section 227.1 and, where the Minister sent a notice of assessment to that person, divisions I and J of Part I of the ITA applied with any modifications that the circumstances required. In addition, the judge found that subsection 152(4) of the ITA stipulated that the Minister could make an assessment or reassessment after the taxpayer's normal reassessment period when the taxpayer in question had "made a misrepresentation that is attributable to neglect, carelessness or wilful default or [had] committed any fraud in filing the return or in supplying any information under the ITA". In other words, according to the judge,

the two-year limitation period became inapplicable when the taxpayer's conduct matched that described in subparagraph 152.4(*a*)(i).

[27] At paragraph 40 of his reasons, the judge indicated that the Minister had the burden of demonstrating that he was entitled to assess the appellant beyond the normal reassessment period and stated that he was satisfied that the Minister had met his burden of proof. Specifically, the judge wrote that since the register of directors was improperly altered and these alterations had prevented the Minister from making a reassessment during the normal period contemplated by the ITA and since the appellant had been aware of these alterations, the Minister's recovery proceedings were not subject to the two-year limitation period. Consequently, according to the judge, the appellant had to be held solidarily liable for the company's debts.

[28] For these reasons, the judge dismissed the appellant's appeal from the Minister's assessment with costs.

Analysis

[29] As indicated at paragraph 4 of my reasons, it is my view that the judge erred in concluding that the appellant had to be held solidarily liable for the company's tax debts. The judge made a palpable and overriding error in concluding that the appellant had never resigned as director. In so concluding, he failed to consider ample evidence that supported the appellant's argument and gave too much weight to certain aspects of the evidence, including the fact that

Jean Fontaine acted on behalf of Marcel Létourneau. Consequently, this Court can intervene (see *Housen v. Nikolaisen,* [2002] 2 S.C.R. 235).

[30] As a result of this error, the judge wrongly concluded that the appellant knew of the falsification of her actual date of resignation as director in the register of the directors. Since the evidence reveals that the appellant resigned on December 9,1999, she cannot be held liable for the company's tax debt for unremitted source deductions for 2001 and 2002.

[31] The cornerstone of the judge's reasons is the fact that a correction was made to the register of directors regarding the appellant's resignation date, by which the date of January 3, 2002, was substituted with that of December 9, 1999. According to the judge, since the appellant had not filed any evidence to enlighten the Court as to the falsification of the register of directors or the reasons therefor, and since, in his opinion, the appellant alone could benefit from it, the register was consequently altered "with the appellant's full knowledge" (paragraph 33 of the judge's reasons). According to the judge, the purpose of the appellant's actions was to limit her liability for the company's debt for 2001 and 2002.

[32] Another factor leading the judge to his conclusion was his finding that the appellant was not credible and that her testimony lacked detail. At paragraph 37 of his reasons, the judge stated the following:

> [37] . . . Among other things, she had no recollection, or merely vague recollections, of the $158,000 loan advanced by Gestion Aghmana Inc., of Ms. Lambert's mortgage on her Florida condominium, of the reasons for her

> resignation as a director of 9034-1751 Québec Inc., or of that company's fake wage payments to Ms. Lambert to repay her personal mortgage debt.

[33] Lastly, the judge concluded, at paragraph 38 of his reasons, that Jean Fontaine "was merely used as a proxy for the appellant's spouse". The judge had the following to say:

> [38] . . . The evidence is that he signed the documents that Marcel Létourneau placed before him. In actual fact, Jean Fontaine was never a director of 9034-1751 Québec Inc. and never did any accounting or bookkeeping. The administration of 9034-1751 Québec Inc. was done from Victoriaville, not from Saint Hyacinthe. In addition, Mr. Fontaine had no knowledge of the business of the other five convenience stores managed by 9034-1751 Québec Inc., with the exception of the information obtained during the yearly rounds of the stores with Marcel Létourneau. His claim that he could become the owner of a convenience store by virtue of his overtime is not realistic and cannot be accepted. No price for the store, and no terms and conditions of acquisition, were agreed upon with Marcel Létourneau. The purchases and sales of the shares in 9034-1751 Québec Inc. were done with no regard for their actual value. Indeed, Mr. Fontaine's memory faltered when it came to explaining why the shares of 9034-1751 Québec Inc. were transferred so often and why EI [employment insurance] source deductions were made from the salary that 9034-1751 Québec Inc. paid him in 2002, when he was a shareholder of the company and was therefore not entitled to EI.

[34] In my opinion, the evidence does not support the judge's conclusion that the appellant never resigned as director. There is no question that Jean Fontaine was appointed director on December 9, 1999, to replace the appellant and that he held that position until the company was dissolved on May 7, 2004. Following the appellant's resignation letter dated December 9, 1999, Jean Fontaine was appointed director by a shareholders' resolution, and he accepted that position on the same day. On January 24, 2000, he opened the company's bank account at the Bourg-Joli Caisse populaire, and only he and Guylaine Lemay were authorized to sign cheques. He also signed the account application forms and the banking resolution as well as all of the company's cheques during 2000 and 2001. In fact, Jean Fontaine was the only person who acted on behalf

of the company during the period starting on December 9, 1999, and ending the day on which the company was dissolved on May 7, 2004, which explains why Jean Fontaine, in his capacity as director, signed the assignment of the company's assets on April 18, 2002.

[35] Jean Fontaine's testimony was in no way challenged by the judge. On the contrary, it was because of his testimony that the judge concluded that Jean Fontaine was merely acting as a proxy for Marcel Létourneau. The judge implicitly recognized that the company's *de jure* director was Jean Fontaine and that he was acting under the control of the *de facto* director, Marcel Létourneau.

[36] Another factor supporting the appellant's position that she resigned on December 9, 1999, is the company's annual return for 1999 filed with CIDREQ on February 23, 2000, which names Jean Fontaine as its new director. This document fully corroborates the testimonies of Jean Fontaine and of the appellant, according to which the appellant resigned on December 9, 1999, and was replaced by Jean Fontaine the very same day.

[37] The evidence also clearly revealed that the appellant did nothing as director of the company from December 9, 1999, onwards. The judge recognized this fact at paragraph 34 of his reasons.

[38] In my opinion, the evidence could lead to only one conclusion, namely, that the appellant stopped being a director of the company on December 9, 1999. Why did the judge conclude that

the appellant never resigned as a director? At paragraphs 30, 31 and 32, above, I explained the judge's reasoning. One of the factors he considered was the fact that Jean Fontaine was merely used as a proxy for Marcel Létourneau. In my opinion, this factor is irrelevant with respect to the appellant's resignation date. Marcel Létourneau's control over Jean Fontaine could not, in itself, lead to the conclusion that the appellant never resigned. At best, this fact could have led to the conclusion that Marcel Létourneau was the company's *de facto* director during the period Jean Fontaine performed his duties as director.

[39] Another factor the judge took into account to conclude as he did is the falsification of the register of directors, which, in his opinion, was attributable to the appellant, who was seeking to limit her liability for the company's debt for 2001 and 2002. This resulted entirely from his conclusion that the appellant had never actually resigned as director. Since, in my opinion, as I have just explained, the evidence is clear that the appellant ceased to be a director on December 9, 1999, when she was replaced by Jean Fontaine, it follows that the appellant had no interest in altering the register of directors. Since all the bank and corporate documents as of December 9, 1999, namely, the cheques, annual returns and documents concerning the opening of the account at the Bourg-Joli Caisse populaire, publicly disclose that Jean Fontaine was the director during those years, it seems impossible to conclude, with respect, that the entry in the register of directors that the appellant resigned on December 9, 1999, is fraudulent. The entry in the register of directors merely confirms the actual situation, namely, that Jean Fontaine became director on December 9, 1999, replacing the appellant.

[40] Consequently, in my view, by concluding that the correction made to the register of directors was fraudulent, the judge failed to consider important evidence, including the documentary evidence, that corroborated the testimonies of the appellant and of Jean Fontaine according to which there was a change in director on December 9, 1999.

[41] Another factor the judge took into account to conclude that the appellant never resigned as director was her lack of credibility. However, even though the appellant was not credible regarding, for example, the $158,000 loan extended to the company by Gestion Aghmana Inc. Ms. Lambert's mortgage and the reasons for her resignation as director of the company, the fact remains that the documentary evidence and testimony amply demonstrate that the appellant was no longer director as of December 9, 1999.

[42] Thus, as a result of my conclusion that the appellant did resign on December 9, 1999, and that she was therefore not a director in 2001 and 2002, she cannot be held liable for the company's tax debt for source deductions the company failed to deduct, withhold and remit to the Receiver General for Canada in 2001 and 2002.

[43] Before the judge and before this Court, the parties assumed that the Minister's assessment of the appellant dated May 4, 2006, was a "[proceeding] to recover any amount payable by a director of a corporation" within the meaning of subsection 227.1(4) of the ITA. While I entertain doubt as to the merit of this premise, it is not necessary for this Court, given the conclusion I have reached, to determine whether the Minister's assessment was such a

proceeding within the meaning of subsection 227.1(4). In any event, as the appellant resigned as director on December 9, 1999, the Minister's "action or proceedings" to recover the company's tax debt are statute barred since they were commenced more than two years after the appellant last ceased to be a director of the company.

[44] Finally, we do not need to determine whether, by operation of section 227.10 *in fine*, subsection 152(4) applies in the present matter.

Decision

[45] For these reasons, I would allow the appeal with costs, set aside the judgment of the Tax Court of Canada and, rendering the judgment that ought to have been rendered, I would allow the appellant's appeal of the Minister's assessment with costs and refer the matter back to the Minister for reassessment on the basis that the appellant resigned as director of the company on December 9, 1999.

"M. Nadon"
J.A.

"I agree.
Johanne Trudel J.A."

"I agree.
Robert M. Mainville"

Certified true translation
Johanna Kratz, Translator

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

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DATED:	December 15, 2011

APPEARANCES:

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