

Federal Court of Appeal



Cour d'appel fédérale

Date: 20191002

Docket: A-381-18

Citation: 2019 FCA 247

[ENGLISH TRANSLATION]

**CORAM: NADON J.A.
DE MONTIGNY J.A.
LOCKE J.A.**

BETWEEN:

GÉRARD LANGLOIS

Appellant

and

ATTORNEY GENERAL OF CANADA

Respondent

Heard at Quebec City, Quebec, on October 1, 2019.

Judgment delivered at Quebec City, Quebec, on October 2, 2019.

REASONS FOR JUDGMENT BY:

NADON J.A.

CONCURRED IN BY:

**DE MONTIGNY J.A.
LOCKE J.A.**

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REASONS FOR JUDGMENT

NADON J.A.

[1] This is an appeal from a decision by Justice Martineau of the Federal Court (the Judge) dated November 2, 2018 (2018 FC 1108), dismissing the appellant's application for judicial review of a decision by the Appeal Division of the Social Security Tribunal of Canada (the Appeal Division) rendered on January 4, 2018.

[2] More specifically, the Appeal Division refused the appellant leave to appeal a decision rendered by the General Division of the Social Security Tribunal of Canada (General Division) on February 27, 2017, according to which the appellant was not entitled to receive an increase of his Old Age Security pension and Guaranteed Income Supplement.

[3] The appellant's main argument before the General Division was that the amount he was receiving, given the cost of living, was insufficient to meet his needs and, consequently that he was entitled to receive an additional amount.

[4] The General Division concluded, having regard to the evidence before it and the applicable statutory provisions, that the amounts given to the appellant were what he was entitled to.

[5] Not satisfied with that decision, the appellant filed an application with the Appeal Division for leave to appeal the General Division's decision. The Appeal Division refused the application on the ground that his appeal could not succeed.

[6] Following that decision, the appellant filed, on January 12, 2018, an application for judicial review before the Federal Court. The Judge found, by applying the reasonableness standard, that the Appeal Division's refusal of the application for leave to appeal was an acceptable outcome and that the principles of procedural fairness were respected by the Appeal Division.

[7] The Judge also concluded that “any constitutional challenge by the applicant of the validity of statutory and regulatory provisions” was without merit. According to the Judge, there could be no doubt that the appellant’s appeal from the General Division’s decision “was destined to fail.” (Reasons at paragraph 9).

[8] In his memorandum in support of his appeal before this Court and in oral argument, the appellant made only one argument, that is, that the Parliament of Canada has no jurisdiction to tax the income of individuals in Canada, the appellant included. The appellant made no attempt to demonstrate that the Judge, in concluding as he did, committed an error that warrants our intervention.

[9] After reading the record, I am fully satisfied that there can be no doubt that the Judge did not err in dismissing the appellant’s application for judicial review because it is clear that the Appeal Division, having regard to the evidence and the relevant statutory provisions, was correct in refusing the appellant’s application for leave to appeal.

[10] Even though it is not necessary in order to dispose of this appeal, I wish to state that it is undeniable that the Parliament of Canada has complete jurisdiction, under subsection 91(3) of the *Constitution Act, 1867*, to tax the income of individuals in Canada.

[11] For these reasons, I would dismiss the appeal, but without costs since the Attorney General of Canada has not sought costs.

“M. Nadon”

J.A.

“I agree.

Yves de Montigny J.A.”

“I agree.

George R. Locke J.A.”

Certified true translation
Janine Anderson, Revisor

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-381-18

STYLE OF CAUSE: GÉRARD LANGLOIS v. THE
ATTORNEY GENERAL OF
CANADA

PLACE OF HEARING: QUEBEC CITY, QUEBEC

DATE OF HEARING: OCTOBER 1, 2019

REASONS FOR JUDGMENT BY: NADON J.A.

CONCURRED IN BY: DE MONTIGNY J.A.
LOCKE J.A.

DATED: OCTOBER 2, 2019

APPEARANCES:

Gérard Langlois FOR THE APPELLANT
(Representing himself)

Stéphanie Yung-Hing FOR THE RESPONDENT

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