

Federal Court of Appeal



Cour d'appel fédérale

Date: 20130919

Docket: A-553-12

Citation: 2013 FCA 221

**CORAM: SHARLOW J.A.
STRATAS J.A.
NEAR J.A.**

BETWEEN:

NRT TECHNOLOGY CORP.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Toronto, Ontario, on September 19, 2013.

Judgment delivered from the Bench at Toronto, Ontario, on September 19, 2013.

REASONS FOR JUDGMENT OF THE COURT BY:

SHARLOW J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Toronto, Ontario, on September 19, 2013)

SHARLOW J.A.

[1] This is an appeal of a judgment of Justice Campbell Miller of the Tax Court of Canada dismissing an appeal of a reassessment under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) for the 2007 taxation year (2012 TCC 420). The issue is whether the appellant, NRT Technology Corp.,

is entitled to a deduction for certain pre-2007 non-capital losses of a corporation it acquired in 2006 with which it was subsequently amalgamated.

[2] Despite the able submissions of counsel for NRT, we have been unable to discern any error of law or fact on the part of Justice Miller.

[3] The appeal will be dismissed with costs.

“K. Sharlow”
J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-553-12

APPEAL FROM AN ORDER OF THE HONOURABLE JUSTICE CAMPBELL J. MILLER OF THE TAX COURT OF CANADA DATED NOVEMBER 30, 2012, IN COURT FILE NO. 2010-1901 IT(G).

DOCKET: A-553-12

STYLE OF CAUSE: NRT TECHNOLOGY CORP. v.
HER MAJESTY THE QUEEN

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: SEPTEMBER 19, 2013

REASONS FOR JUDGMENT OF THE COURT BY: SHARLOW J.A.
STRATAS J.A.
NEAR J.A.

DELIVERED FROM THE BENCH BY: SHARLOW J.A.

APPEARANCES:

David Chodikoff
Tarsem Basraon FOR THE APPELLANT

Rita Araujo
Arnold Bornstein FOR THE RESPONDENT

SOLICITORS OF RECORD:

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