

Docket: 2013-3010(EI)

BETWEEN:

ROBERT BLAIN,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on May 20, 2015, at Montréal, Quebec.

Before: The Honourable Justice Dominique Lafleur

Appearances:

For the appellant: The appellant himself

Counsel for the respondent: Mounes Ayadi

JUDGMENT

The appeal under the *Employment Insurance Act* is allowed on the ground that the appellant was engaged in insurable employment with Mr. Dubois or the company MC DUBOIS during the period from April 12, 2010, to August 20, 2010, in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 24th day of June 2015.

“Dominique Lafleur”

Lafleur J.

Translation certified true
On this 7th day of August 2015
Margarita Gorbounova, Translator

Citation: 2015 TCC 162

Date: 20150624

Docket: 2013-3010(EI)

BETWEEN:

ROBERT BLAIN,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Lafleur J.

[1] The appellant is appealing from the decision of the Minister of National Revenue (the Minister) dated June 7, 2013, which states that the appellant was not engaged in insurable employment with 9207-0077 Québec inc. (the payer) (sometimes called *Rénovation MPF*) within the meaning of the *Employment Insurance Act*, S.C. 1996, c. 23 (the Act), during the period from April 12, 2010, to August 20, 2010 (the period). The Minister concluded that the conditions for the existence of a contract of service had not been met and that therefore there was no employer-employee relationship between the payer and the appellant.

I. Facts

[2] At the hearing, only the appellant testified on his own behalf. The respondent called as witnesses Lyne Courcy, an appeals officer at the Canada Revenue Agency (CRA), and Nathalie Chapdelaine, an investigator for Service Canada.

[3] According to the appellant, he was hired by the company MC DUBOIS (note: no evidence was provided at the hearing regarding the legal status of this business; in this judgment, I will call it “MC DUBOIS”) to do excavation work in the construction industry. He confirmed at the hearing that he was hired by

Normand Dubois; they entered into a verbal agreement and shook hands. No contract was signed by the parties. Among other things, the appellant was helping Normand Dubois's son, who had little experience in excavation. His tasks also included mechanical maintenance of heavy machinery. The appellant was initially hired to work on a low-income housing construction site managed by a general contractor named Cordev. He did not really know the Dubois family, except by reputation.

[4] For his work with MC DUBOIS, the appellant was paid by cheque every week and worked about 60 hours per week. In August 2010, he worked far too much, that is, six days per week, about 70 to 80 hours per week; therefore, he decided to quit his job because he found the conditions to be very difficult. His long hours are explained by the nature of his work: very early in the morning, he had to transport the machinery from the site in St-Joseph-du-Lac to the sites where it needed to be used, and the machinery was brought back to the St-Joseph-du-Lac site late at the end of the day. The appellant confirmed on cross-examination that he was not paid for his additional hours nor was he paid [TRANSLATION] "under the table".

[5] At the hearing, the appellant filed the following documents in evidence:

1. A copy of the record of employment for the period from April 12, 2010, to August 20, 2010, issued by the payer (Exhibit A-1);
2. Copies of 15 pay stubs issued by the payer (Exhibit A-2), including a stub indicating reimbursement for boots.
3. A copy of a T-4 slip for the 2010 taxation year prepared by the payer (Exhibit A-3);
4. A copy of his bank statements where some of the appellant's pay deposits are shown (Exhibit A-4);
5. A copy of the telephone list containing the telephone numbers of his superiors as well as some of the members of the Dubois family: the document is titled [TRANSLATION] "MC DUBOIS Phone List" (Exhibit A-6). Among the names on the list are those of the foreman Alain Flamand, excavator driver Daniel Morin, a truck driver named Pierre and some members of the Dubois family.

[6] The appellant agrees that he worked for MC DUBOIS but that his paycheques and record of employment were issued by the payer. The appellant did not find this situation abnormal.

[7] The appellant confirmed that he did not know the payer's shareholder, Michel Lapointe. However, the appellant knew that he was working for a very wealthy man who owned a broad range of equipment and heavy machinery. He worked to exhaustion for the Dubois family.

[8] The appellant stated that he could not fault his employer for anything. He later learned through the media that Mr. Dubois was part of a vast money-laundering network. At the hearing, the respondent filed as Exhibit I-4 a copy of an article from the *La Presse* newspaper dated February 10, 2014, describing the Dubois family's forfeiture and the prison sentence imposed on Mr. Dubois for various criminal offences.

[9] The appellant added that he also had to wear a uniform. At the hearing, the appellant filed photos in a bundle (Exhibit A-7) showing the trailer that he had parked at the St-Joseph-du-Lac domain so that he would not have to commute every day from his St-Hyacinthe home to his workplace in St-Joseph-du-Lac and to transport the machinery he was in charge of, which had the MC DUBOIS logo on it.

[10] The appellant also filed a copy of an accident report describing an accident that he allegedly had with a vehicle belonging to his employer (Exhibit A-5).

[11] Ms. Chapdelaine, a major fraud investigator at Service Canada since 2008, explained to the Court that, after cross-referencing the data, she had met with some claimants who admitted that they had bought records of employment. The Sûreté du Québec uncovered a false invoicing scheme in which claimants were employed by companies that had no activity. One of the main companies involved was the payer.

[12] Ms. Chapdelaine told the Court that charges had been laid against the payer's sole shareholder, Michel Lapointe, and that no judgment had been rendered yet.

[13] Ms. Chapdelaine met with the appellant to fill out the Statutory Declaration to the Commission, which was signed by the appellant and Ms. Chapdelaine on May 4, 2011. A copy of it was filed as Exhibit I-1 (the statutory declaration). The

statutory declaration contains a description of the work done by the appellant in 2007 while he was in Alberta and how his salary was paid at the time. At the hearing, the appellant stated that some parts of the statutory declaration were false because he admitted that he had been paid in cash for his work in Alberta while the statutory declaration indicates that he had been paid by cheque.

[14] In addition, the appellant specified that he did not mention the Dubois family or the St-Joseph-du-Lac domain in the statutory declaration because he was afraid of reprisals from Mr. Dubois or his associates. He added that he did not want to report anyone.

[15] According to Ms. Chapdelaine, the search she performed at the time on the Quebec enterprise register website showed that MC DUBOIS belonged to Mr. Dubois's daughter, who was also awaiting trial on various criminal charges.

[16] Ms. Courcy, an appeals officer with the CRA since 1990, testified at the hearing and filed report CPT110, a report on an appeal concerning the appellant, as Exhibit I-5. Ms. Courcy stated that, during a phone interview with Michel Lapointe (sole shareholder of the payer) on January 17, 2013, he told her that he had not controlled the payer since 2007 and that he had never signed any paycheques or records of employment—he no longer took care of the payer's business but sometimes deposited money for the business. He also admitted that a stamp with his signature had been made and that it was used to put his signature on various documents without his knowledge. I quote from paragraphs 19 to 22 of Ms. Courcy's report:

[TRANSLATION]

19. Starting in 2007, he associated Rénovation MPF. At that time, he met Mr. Desrochers and lost control of the business. He no longer knew what was going on in the business and, even when he asked questions, he did not get answers. The business became 9207-0077 Québec inc. Normand Duval made the decisions, and he referred to Normand Dubois, but he does not know where the office for his business is located.

20. He did not sign any paycheques.

21. He did nothing in the business in the hopes of obtaining benefits in the future. He signed nothing except a stamp in his name, which was used to sign various documents without his knowledge. He was promised many things such as money. Over the years, he may have received \$20,000 in periodic payments of \$5,000.

22. He knows that there was money laundering; sometimes he made deposits for the business. Philippe Larocque was in charge of the files. He no longer controlled anything and did not know any employees including Robert Blain. He did not sign a record of employment for Robert Blain.

[17] Ms. Courcy also stated that the payer never filed any GST or income tax returns or provided any financial statements to the CRA.

I. Positions of the parties

[18] The appellant claims that he was employed by MC DUBOIS during the period and that he therefore was engaged in insurable employment within the meaning of the Act.

[19] The respondent maintains that the appellant was not an employee of the payer during the period and, accordingly, was not engaged in insurable employment within the meaning of the Act.

II. The Act

[20] Because the facts in this case took place in Quebec, we must analyze the situation in light of the private law applicable in Quebec.

[21] Section 5 of the Act expressly defines insurable employment:

5. (1) Subject to subsection (2), insurable employment is

(a) employment in Canada by one or more employers, under any express or implied contract of service or apprenticeship, written or oral, whether the earnings of the employed person are received from the employer or some other person and whether the earnings are calculated by time or by the piece, or partly by time and partly by the piece, or otherwise;

(b) employment in Canada as described in paragraph (a) by Her Majesty in right of Canada;

(c) service in the Canadian Forces or in a police force;

(d) employment included by regulations made under subsection (4) or (5); and

(e) employment in Canada of an individual as the sponsor or co-ordinator of an employment benefits project.

(2) Insurable employment does not include

- (a) employment of a casual nature other than for the purpose of the employer's trade or business;
- (b) the employment of a person by a corporation if the person controls more than 40% of the voting shares of the corporation;
- (c) employment in Canada by Her Majesty in right of a province;
- (d) employment in Canada by the government of a country other than Canada or of any political subdivision of the other country;
- (e) employment in Canada by an international organization;
- (f) employment in Canada under an exchange program if the employment is not remunerated by an employer that is resident in Canada;
- (g) employment that constitutes an exchange of work or services;
- (h) employment excluded by regulations made under subsection (6); and
- (i) employment if the employer and employee are not dealing with each other at arm's length.

[22] The Act does not define what constitutes a “contract of service or apprenticeship”.

[23] In *NCJ Educational Services Limited v. Canada (National Revenue)*, 2009 FCA 131, Justice Desjardins of the Federal Court of Appeal stated the following:

[49] Since paragraph 5(1)(a) the *Employment Insurance Act* does not provide the definition of a contract of services, one must refer to the principle of complementarity reflected in section 8.1 of the *Interpretation Act*, R.S.C. 1985, c. I-21, which teaches us that the criteria set out in the *Civil Code of Québec* must be applied to determine whether a specific set of facts gives rise to a contract of employment. . . .

[24] Section 8.1 of the *Interpretation Act*, R.S.C. 1985, c. I-2, provides the following:

8.1 Both the common law and the civil law are equally authoritative and recognized sources of the law of property and civil rights in Canada and, unless otherwise provided by law, if in interpreting an enactment it is necessary to refer to a province's rules, principles or concepts forming part of the law of property

and civil rights, reference must be made to the rules, principles and concepts in force in the province at the time the enactment is being applied.

[25] Thus, we must refer to the provisions of the *Civil Code of Québec* (CCQ) to determine what that expression means. Its relevant provisions read as follows:

1378. A contract is an agreement of wills by which one or several persons obligate themselves to one or several other persons to perform a prestation.

Contracts may be divided into contracts of adhesion and contracts by mutual agreement, synallagmatic and unilateral contracts, onerous and gratuitous contracts, commutative and aleatory contracts, and contracts of instantaneous performance or of successive performance; they may also be consumer contracts.

...

1425. The common intention of the parties rather than adherence to the literal meaning of the words shall be sought in interpreting a contract.

1426. In interpreting a contract, the nature of the contract, the circumstances in which it was formed, the interpretation which has already been given to it by the parties or which it may have received, and usage, are all taken into account.

...

2085. A contract of employment is a contract by which a person, the employee, undertakes for a limited period to do work for remuneration, according to the instructions and under the direction or control of another person, the employer.

2086. A contract of employment is for a fixed term or an indeterminate term.

[26] Therefore, for there to be a contract of service within the meaning of the Act, that is, a contract of employment within the meaning of the CCQ, the following three elements must be present (see *9041-6868 Québec inc. v. Minister of National Revenue*, 2005 FCA 334, para. 11):

- i. performance of work;
- ii. remuneration; and
- iii. a relationship of subordination.

[27] As the Federal Court of Appeal teaches us in *9041-6868 Québec inc. v. Minister of National Revenue*, *supra*, the control criterion is the determinative factor in such a relationship:

[12] It is worth noting that in Quebec civil law, the definition of a contract of employment itself stresses “direction or control” (art. 2085 C.C.Q.), which makes control the actual purpose of the exercise and therefore much more than a mere indicator of organization. . . .

[28] In *Grimard v. Canada*, 2009 FCA 47, [2009] 4 F.C.R. 592, the Federal Court of Appeal affirmed this principle and also invited the courts to use the common law criteria in analyzing the legal nature of a work relationship, regardless of whether they have to rule under Quebec’s civil law regime:

[37] This excerpt mentions the notion of control over the performance of work, which is also part of the common law criteria. The difference is that, in Quebec civil law, the notion of control is more than a mere criterion as it is in common law. It is an essential characteristic of a contract of employment: see *D & J Driveway*, at paragraph 16; and *9041-6868 Québec Inc. v. M.N.R.*, 2005 FCA 334, 350 N.R. 201.

...

[43] In short, in my opinion there is no antinomy between the principles of Quebec civil law and the so-called common law criteria used to characterize the legal nature of a work relationship between two parties. In determining legal subordination, that is to say, the control over work that is required under Quebec civil law for a contract of employment to exist, a court does not err in taking into consideration as indicators of supervision the other criteria used under the common law, that is to say, the ownership of the tools, the chance of profit, the risk of loss, and integration into the business.

[29] As described by Justice Mainville in *1392644 Ontario Inc. (Connor Homes) v. Canada (National Revenue)*, 2013 FCA 85, a two-step test must be used to make that determination:

1. Ascertain the subjective intent of each party to the relationship: this can be determined by examining the contract or the actual behaviour of each party;
2. Ascertain whether an objective reality sustains the subjective intent of the parties – are the facts consistent with the parties’ expressed intention? – by referring to the criteria established in the case law, namely, control,

ownership of the work tools, the chance of profit and risk of loss, and integration into the payer's business.

III. Analysis

[30] In his submissions, the respondent claims that the issue of whether a person is engaged in insurable employment under the Act must be analyzed based on a particular employer. Thus, according to the respondent, for the appellant's appeal to be allowed, the Court must find that a contract of employment existed between the appellant and the payer. The respondent adds that, in this case, it is possible that the appellant provided services, but because the services were not provided to the payer, it must be concluded that the appellant was not engaged in insurable employment within the meaning of the Act.

[31] I am of the view that the respondent's restrictive interpretation of the expression "insurable employment" is not consistent with the Act.

[32] First, paragraph 5(1)(a) of the Act sets out that insurable employment is "employment in Canada by one or more employers, under any express or implied contract of service or apprenticeship, written or oral, whether the earnings of the employed person are received from the employer or some other person . . .". [Emphasis added.]

[33] Thus, the definition of "insurable employment" itself provides for the situation where a person is bound by a contract of employment to another person, while a different person pays the remuneration.

[34] In addition, the *Insurable Earnings and Collection of Premiums Regulations* (SOR/97-33) made under the Act also provide for situations where the person who pays a worker's remuneration is considered the "deemed employer" and is obliged to collect and remit employment insurance premiums. The relevant parts of these Regulations are as follows:

INTERPRETATION

1. (1) The definitions in this subsection apply in these Regulations.

...

(2) For the purposes of Part IV of the Act and for the purposes of these Regulations, “employer” includes a person who pays or has paid earnings of an insured person for services performed in insurable employment.

...

PART III

DEEMED EMPLOYERS

...

Other Deemed Employers

10. (1) Where, in any case not coming within any other provision of these Regulations, an insured person works

(a) under the general control or direct supervision of, or is paid by, a person other than the insured person’s actual employer, or

(b) with the concurrence of a person other than the insured person’s actual employer, on premises or property with respect to which that other person has any rights or privileges under a licence, permit or agreement,

that other person shall, for the purposes of maintaining records, calculating the insurable earnings of the insured person and paying, deducting and remitting the premiums payable on those insurable earnings under the Act and these Regulations, be deemed to be the employer of the insured person in addition to the actual employer.

(2) The amount of any employer’s premium paid by the person who is deemed to be the employer under subsection (1) is recoverable by that person from the actual employer.

(3) Where a person who is deemed under these Regulations to be an employer of an insured person fails to pay, deduct or remit the premiums that an employer is required to pay, deduct or remit under the Act or these Regulations, the provisions of Parts IV and VI of the Act shall apply to the person as if the person were the actual employer.

[Emphasis added.]

[35] In *R. v. Insurance Corp. of British Columbia*, 2002 FCA 104, the Federal Court of Appeal explains the purpose of the Regulations:

[8] The purpose of the Regulations and the statute which authorizes them is in part to facilitate collection of employment insurance premiums, an activity which is essential to the scheme as it now exists. The Act clearly authorizes the kind of provision which has been adopted by the Governor in Council in section 10 of the Regulations. In examining section 10 one sees that it is to apply *inter alia* where an employed insured person is being “paid by a person other than [his or her] actual employer”. In such case that “other person” must maintain records of employment and calculate, deduct, and remit the appropriate premiums. The proposition is simple enough and its purpose clear: premiums are to be deducted at the source where salary or wages are calculated and administered, and where checks or pay-packets are issued. The term “paid” ought to be interpreted in context, and it is not necessary to examine technical sources in order to attribute to it a meaning that would defeat the clear purpose of the section. It would be equally possible, if one were to dwell on abstract legal concepts, to hold that a person can be an “actual employer” only if that person is paying the “employee” from his or her own resources and not at the expense of another. But that would also defeat the purpose of the section by precluding its application to any situation where a third party was actually providing and administering the wages or salary.

[36] That Federal Court of Appeal decision was followed by Associate Chief Justice Lamarre of this Court in *Union of Saskatchewan Gaming Employees Local 40005 v. Minister of National Revenue*, 2004 TCC 799, and more recently by Deputy Judge Porter in *6236251 Canada Inc. v. Minister of National Revenue*, 2007 TCC 101.

[37] In this case, it is clear that the appellant was paid by the payer. At the hearing, the appellant filed copies of 15 pay stubs issued by the payer (Exhibit A-2). The cheques are all numbered consecutively and bear a date showing that the appellant was paid every week. In addition, the pay stubs indicate employment insurance deductions. However, there are no copies of pay stubs for four weeks, namely, from July 31, 2010, to August 20, 2010. The appellant gave no reason to justify the lack of documentation for that period. In my view, this does not change the fact that the payer did pay the appellant during the period.

[38] The payer also gave a record of employment to the appellant for the period. At the hearing, the appellant filed a copy of the record of employment for the period from April 12, 2010, to August 20, 2010, prepared by the payer (Exhibit A-1).

[39] In addition, the T-4 slip for the 2010 taxation year, which the payer gave to the appellant, indicates that the appellant had contributed \$310.08 to employment insurance. A copy of the T-4 slip was filed at the hearing as Exhibit A-3.

[40] Even though Mr. Lapointe, President and sole shareholder of the payer, confirmed to Ms. Courcy that he did not know the appellant (which the appellant also confirmed in his testimony) and that he had not issued records or prepared pays for him, the report filed by Ms. Courcy as Exhibit I-5 confirms that Mr. Lapointe had no control over the payer's activities and that his name was sometimes put on documents with a stamp, which he himself had consented to having made. Although this part of the testimony is hearsay, I will nonetheless quote the relevant part of the report below:

[TRANSLATION]

19. Starting in 2007, he associated Rénovation MPF. At that time, he met Mr. Desrochers and lost control of the business. He no longer knew what was going on in the business and, even if he asked questions, he did not get answers. The business became 9207-0077 Québec inc. Normand Duval made decisions and deferred to Normand Dubois, but he does not know where his business's office is.

20. He did not sign any paycheques.

21. He did nothing in the business in the hopes of obtaining benefits in the future. He signed nothing except a stamp in his name, which was used to sign various documents without his knowledge. He was promised many things such as money. Over the years, he may have received \$20,000 in periodic payments of \$5,000.

22. He knows that there was money laundering; sometimes he made deposits for the business. Philippe Larocque was in charge of the files. He no longer controlled anything and did not know any employees including Robert Blain. He did not sign a record of employment for Robert Blain.

[41] Thus, the fact that Mr. Lapointe did not know the appellant and that Mr. Lapointe claimed that he did not sign any cheques or records of employment does not change the fact that the appellant was paid by the payer, cashed the paycheques issued by the payer and received a record of employment issued by the payer in respect of his work.

[42] In light of the foregoing, if I conclude that the appellant and another person are bound by a contract of employment, I would have to conclude that the payer is the appellant's deemed employer for the purposes of the Act.

[43] Let us now turn to the issue of whether the appellant was bound by a contract of employment with another person under the CCQ during the period. To

answer this question, I must examine the three criteria for the existence of such a contract, namely, the prestation of work, remuneration and the relationship of subordination.

[44] I note that the evidence has shown that the agreement between the appellant and Mr. Dubois was verbal. The appellant could not call Mr. Dubois as a witness because of the particular circumstances concerning Mr. Dubois and his family and close collaborators as shown in Exhibit I-4.

[45] Based on the appellant's evidence at the hearing, I am of the view that the appellant performed a prestation of work for MC DUBOIS or for Mr. Dubois during the period. The appellant's testimony was clear; the appellant appeared to me to be credible, honest and frank.

[46] The appellant had to transport heavy machinery. He had to help Mr. Dubois's son in his excavation work. He also had to ensure that the heavy machinery was in good working order. He showed the Court some photos of the machinery with the MC DUBOIS logo on it.

[47] During the hearing, the respondent described the contradictions in the statutory declaration. However, the appellant seemed sincere to me when he said that he did not want to implicate Mr. Dubois or his companies for fear of reprisals. In addition, although the appellant's actions concerning his job in Alberta in 2007 may not have complied with the Act, I cannot infer that the appellant's testimony at the hearing is tainted by bad faith. Accordingly, I will not use this factor in this case.

[48] As I found above, the evidence provided by the appellant has shown that he received remuneration from the payer for his work. The respondent did not dispute this fact. This criterion has therefore been met.

[49] As I have stated above, the courts have put forward a list of supervision indicia to determine whether the giver of work exercises sufficient control over the performance of work for there to be an employer-employee relationship. The Court may rely on this list of indicia to determine whether the third criterion for the existence of a contract of employment within the meaning of the CCQ is met. These indicia are ownership of the work tools, the chance of profit and the risk of loss as well as the extent to which the work performed by the alleged employees is integrated into the deemed employer's business.

[50] In addition, as the Court explained in *9041-6868 Québec inc. v. Minister of National Revenue, supra*,

. . . The reason for this is that the diversification and specialization of occupations and work methods often made it unrealistic for an employer to be able to dictate or even directly supervise the performance of the work. Consequently, subordination came to include the ability of the person who became recognized as the employer to determine the work to be performed, and to control and monitor the performance. Viewed from the reverse perspective, an employee is a person who agrees to integrate into the operational structure of a business so that the business can benefit from the employee's work. In practice, one looks for a certain number of indicia of the ability to control (and these indicia can vary depending on the context): mandatory presence at a workplace; a somewhat regular assignment of work; the imposition of rules of conduct or behaviour; an obligation to provide activity reports; control over the quantity or quality of the services, etc.

[51] Based on the appellant's testimony, he had to wear a uniform; he took care of machinery with the MC Dubois logo on it; he had to be at the site in St-Joseph-du-Lac in the morning to transport the machinery in the morning and in the evening when it had to be returned; he provided a phone list on which the name of a foreman, Alain Flamand, appears; and he worked long hours. The respondent did not dispute this evidence.

[52] In addition, the appellant provided no work tools. The appellant also filed a cheque indicating that the payer reimbursed him \$203.16 for his boots (Exhibit A-2).

[53] The appellant had neither the chance of profit nor the risk of loss with respect to the activities: he regularly received his paycheques and deposited them in his bank account.

[54] Based on the appellant's evidence, I am of the view that the appellant was bound by a contract of employment with Mr. Dubois or with MC DUBOIS.

[55] I would also like to mention that it is clear from the appellant's testimony that he did not personally know the members of the Dubois family; he sincerely believed that he was working for Mr. Dubois or MC DUBOIS. The fact that the payer or the members of the Dubois family are involved in a false invoicing scheme and that the payer is a shell company with no activity should not penalize the appellant who was engaged in insurable employment with Mr. Dubois or MC DUBOIS.

[56] For all of these reasons, I find that the appellant was engaged in insurable employment for the purposes of the Act during the period. I therefore allow the appellant's appeal and modify the Minister's decision in order to conclude that the appellant was engaged in insurable employment with Mr. Dubois or MC DUBOIS during the period from April 12, 2010, to August 20, 2010.

Signed at Ottawa, Canada, this 24th day of June 2015.

“Dominique Lafleur”

Lafleur J.

Translation certified true
On this 7th day of August 2015
Margarita Gorbounova, Translator

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COURT FILE NO: 2013-3010(EI)

STYLE OF CAUSE: ROBERT BLAIN v. THE MINISTER OF NATIONAL REVENUE

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: May 20, 2015

REASONS FOR JUDGMENT BY: The Honourable Justice Dominique Lafleur

DATE OF JUDGMENT: June 24, 2015

APPEARANCES:

For the appellant: The appellant himself

Counsel for the respondent: Mounes Ayadi

COUNSEL OF RECORD:

For the appellant:

Name:

Firm:

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