

BETWEEN:

JERRETT MCDONALD,

and

HER MAJESTY THE QUEEN,

Docket: 2007-4956(IT)G

Appellant,

Respondent,

AND BETWEEN:

KENNETH WHITE,

and

HER MAJESTY THE QUEEN,

Docket: 2007-4958(IT)G

Appellant,

Respondent,

AND BETWEEN:

DARRELL HINKS,

and

HER MAJESTY THE QUEEN,

Docket: 2007-4975(IT)G

Appellant,

Respondent,

Docket: 2007-4959(IT)G

AND BETWEEN:

JEREMY JOHN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4960(IT)G

AND BETWEEN:

GARY DREW,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4962(IT)G

AND BETWEEN:

CORY JEDDORE

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4963(IT)G

AND BETWEEN:

PATRICK HINKS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4964(IT)G

AND BETWEEN:

BARRY BENOIT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4965(IT)G

AND BETWEEN:

HOWARD BENOIT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4966(IT)G

AND BETWEEN:

ADAM DRAKE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4967(IT)G

AND BETWEEN:

THIERRY MCDONALD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4968(IT)G

AND BETWEEN:

JOHN QUANN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4970(IT)G

AND BETWEEN:

SEAN FORD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4972(IT)G

AND BETWEEN:

DEAN MCDONALD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4973(IT)G

AND BETWEEN:

DENNIS HINKS,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent,

Docket: 2007-4974(IT)G

AND BETWEEN:

THE ESTATE OF YVON JOHN,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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Before: The Honourable Justice Valerie Miller

Counsel for the Appellants: Keri-Lynn Power  
Counsel for the Respondent: Catherine McIntyre

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**ORDER**

Following the Appellants' application pursuant to subsection 147(7) of the *Tax Court of Canada Rules (General Procedure)* for directions to be given to the taxing officer concerning costs, it is Ordered that the Appellants are entitled to one set of costs which is to be calculated on the basis of a Class A proceeding.

Signed at Ottawa, Canada, this 4<sup>th</sup> day of October 2011.

“V.A. Miller”

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V.A. Miller J.

Citation: 2011TCC469  
Date: 20111004  
Docket: 2007-4956(IT)G

BETWEEN:

JERRETT MCDONALD,

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AND BETWEEN:

JOHN QUANN,



		Appellant,
	and	
	HER MAJESTY THE QUEEN,	Respondent,
		Docket: 2007-4970(IT)G
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AND BETWEEN:		
	DENNIS HINKS,	Appellant,
	and	
	HER MAJESTY THE QUEEN,	Respondent,
		Docket: 2007-4974(IT)G
AND BETWEEN:		
	THE ESTATE OF YVON JOHN,	Appellant,

and

HER MAJESTY THE QUEEN,

Respondent

**REASONS FOR ORDER**

V.A. Miller J.

[1] The Appellants have made an application pursuant to subsection 147(7) of the *Tax Court of Canada Rules (General Procedure)* for directions to be given to the taxing officer concerning costs.

[2] In the Judgment dated September 20, 2011, I directed that the Appellants were entitled to one set of costs. Counsel for the Appellants has questioned whether the costs should be allowed for a Class A proceeding or a Class B proceeding.

[3] It is the Appellants' position that the costs awarded should be for a Class B proceeding as the aggregate of the amounts at issue in the appeals is greater than \$50,000 which is the limit for a Class A proceeding.

[4] I disagree with counsel for the Appellants. When appeals are heard on common evidence, the amounts at issue are not aggregated to determine the class of the appeals: *Centre hospitalier Le Gardeur v. The Queen*, [2008] G.S.T.C. 154 (TCC).

[5] Each of the appeals has been classified as a Class A proceeding as the amount in issue in each of the appeals was less than \$50,000. The costs awarded to the Appellants are to be calculated according to the Class A.

[6] The Appellants are entitled to one set of costs which is to be calculated on the basis of a Class A proceeding.

Signed at Ottawa, Canada, this 4<sup>th</sup> day of October 2011.

“V.A. Miller”

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V.A. Miller J.

CITATION: 2011TCC469

COURT FILE NO.: 2007-4956(IT)G, 2007-4958(IT)G,  
2007-4975(IT)G, 2007-4959(IT)G,  
2007-4960(IT)G, 2007-4962(IT)G,  
2007-4963(IT)G, 2007-4964(IT)G,  
2007-4965(IT)G, 2007-4965(IT)G,  
2007-4966(IT)G, 2007-4967(IT)G,  
2007-4968(IT)G, 2007-4970(IT)G,  
2007-4972(IT)G, 2007-4973(IT)G, 2  
007-4974(IT)G

STYLE OF CAUSE: JERRETT MCDONALD,  
KENNETH WHITE, DARRELL HINKS,  
JEREMY JOHN, GARY DREW,  
CORY JEDDORE, PATRICK HINKS,  
BARRY BENOIT, HOWARD BENOIT,  
ADAM DRAKE,  
THIERRY MCDONALD, JOHN QUANN,  
SEAN FORD, DEAN MCDONALD,  
DENNIS HINKS, THE ESTATE OF YVON  
JOHN  
AND THE QUEEN

PLACE OF HEARING: Written Submission

DATE OF HEARING: September 2011

REASONS FOR ORDER BY: The Honourable Justice Valerie Miller

DATE OF ORDER: October 4, 2011

APPEARANCES:

Counsel for the Appellants: Keri-Lynn Power  
Counsel for the Respondent: Catherine McIntyre

COUNSEL OF RECORD:

For the Appellant:

Name: Keri-Lynn Power  
Firm: Robert R. Regular Law Office

For the Respondent: Myles J. Kirvan  
Deputy Attorney General of Canada  
Ottawa, Canada