

Cour d'appel
fédérale



Federal Court
of Appeal

Date: 20091118

**Dockets: A-540-08A, A-540-08B,
A-540-08C, A-540-08D,
A-540-08E, A-540-08F,
A-540-08G**

Citation: 2009 FCA 334

**CORAM: BLAIS C.J.
NOËL J.A.
TRUDEL J.A.**

A-540-08A

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

LINA VACCARO

Intervener at Trial

A-540-08B

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

DONALD TAILLEFER

Intervener at Trial

A-540-08C

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

SUKHY BASRA

Intervener at Trial

A-540-08D

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

MARC G. RANGER

Intervener at Trial

A-540-08E

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

LOUISE DINEEN LABRECQUE

Intervener at trial

A-540-08F

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

WILLIAM BUMBRAY

Intervener at Trial

A-540-08G

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

ROBERT BAILLARGEON

Intervener at Trial

Hearing held at Montréal, Quebec, on November 18, 2009.

Judgment delivered from the Bench at Montréal, Quebec, on November 18, 2009.

REASONS FOR JUDGMENT OF THE COURT BY:

NOËL J.A.

Cour d'appel
fédérale



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A-540-08A

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A-540-08F

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

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WILLIAM BUMBRAY

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A-540-08G

BETWEEN:

LES PROPRIÉTÉS BELCOURT INC.

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

and

ROBERT BAILLARGEON

Intervener at Trial

REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Montréal, Quebec, on November 18, 2009)

NOËL J.A.

[1] Les Propriétés Belcourt Inc. (the appellant) is appealing seven decisions of Justice Favreau of the Tax Court of Canada (TCC judge) dismissing the appeals under subsection 103(1) of the *Employment Insurance Act*, S.C. 1996, c. 23, and confirming, on the basis of common evidence and in accordance with the same reasons, the Minister's decisions

determining that the interveners Lina Vaccaro (A-540-08A), Donald Taillefer (A-540-08B), Sukhy Basra (A-540-08C), Marc G. Ranger (A-540-08D), Louise Dineen Labrecque (A-540-08E), William Bumbray (A-540-08F) and Robert Baillargeon (A-540-08G) were employed by the appellant in insurable employment.

[2] These reasons will be filed in A-540-08A, and a copy hereof will be entered in the other files as reasons for judgment.

[3] Despite the valiant efforts of counsel for the appellant, we were not satisfied that the TCC judge made any error that would warrant the intervention of this Court.

[4] The seven appeals will be dismissed with one set of costs in this Court and in the Tax Court of Canada.

“Marc Noël”

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKETS: A-540-08A, A-540-08B, A-540-08C,
A-540-08D, A-540-08E, A-540-08F,
A-540-08G

(APPEAL OF JUDGMENTS OF THE HONOURABLE MR. JUSTICE RÉAL FAVREAU OF THE TAX COURT OF CANADA, DATED SEPTEMBER 26, 2008, DOCKET NOS. 2007-2451(EI), 2007-3762(EI), 2007-3765(EI), 2007-3766(EI), 2007-3767(EI), 2007-3768(EI) AND 2007-3769(EI).)

STYLE OF CAUSE: Les Propriétés Belcourt Inc. and Minister of
National Revenue and Lina Vaccaro
Les Propriétés Belcourt Inc. and Minister of
National Revenue and Donald Taillefer
Les Propriétés Belcourt Inc. and Minister of
National Revenue and Sukhy Basra
Les Propriétés Belcourt Inc. and Minister of
National Revenue and Marc G. Ranger
Les Propriétés Belcourt Inc. and Minister of
National Revenue and Louise Dineen Labrecque
Les Propriétés Belcourt Inc. and Minister of
National Revenue and William Bumbray
Les Propriétés Belcourt Inc. and Minister of
National Revenue and Robert Baillargeon

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: November 18, 2009

REASONS FOR JUDGMENT OF THE COURT BY: BLAIS C.J., NOËL, TRUDEL
J.J.A.

DELIVERED FROM THE BENCH BY: NOËL J.A.

DATED: November 18, 2009

APPEARANCES:

Benoît Larose

FOR THE APPELLANT

Christina Ham
Claude Lamoureux

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Roussin Larose s.n.
Montréal, Quebec

FOR THE APPELLANT

John H. Sims, Q.C.
Deputy Attorney General of Canada

FOR THE RESPONDENT