

Docket: 2015-1893(IT)APP

BETWEEN:

BRUCE ANDERSON,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

Application heard on September 17, 2015, at Toronto, Ontario

Before: The Honourable Justice Valerie Miller

Appearances:

Agent for the Applicant: Ida Abraham
Counsel for the Respondent: Lindsay Beelen

JUDGMENT

The application for an extension of time in which to serve a Notice of Objection for the Appellant's 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009 taxation years is dismissed.

Signed at Ottawa, Canada, this 22nd day of September 2015.

“V.A. Miller”

V.A. Miller J.

Citation: 2015TCC229
Date: 20150922
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BETWEEN:

BRUCE ANDERSON,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

V.A. Miller J.

[1] Mr. Anderson requests an Order granting him an extension of time to file a notice of objection for the 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009 taxation years.

[2] According to section 165 of the *Income Tax Act* (“*Act*”), Mr. Anderson was required to serve the Minister of National Revenue (the “Minister”) with a notice of objection within 90 days from the day of sending of the assessment or reassessment, as the case may be, for each year in issue. The *Act* further allowed him to request that the Minister grant him an extension of time to file a notice of objection. However, Mr. Anderson had to make that request within one year from the expiration of the ninety days.

[3] With respect to the years at issue, the relevant dates are as follows:

Year	Date of Assessment	Date of Reassessment	Deadline to Object	Deadline to ask Minister for extension of time to object
2001	October 18, 2005	October 17, 2006	January 15, 2007	January 15, 2008
2002	October 18, 2005	October 17, 2006	January 15, 2007	January 15, 2008
2003	October 18, 2005	October 17, 2006	January 15, 2007	January 15, 2008
2004	November 13, 2007		February 11, 2008	February 11, 2009
2005	November 13, 2007		February 11, 2008	February 11, 2009

2006	November 18, 2008		February 16, 2009	February 16, 2010
2007	November 18, 2008		February 16, 2009	February 16, 2010
2008	August 9, 2010		November 8, 2010	November 8, 2011
2009	August 30, 2010		November 29, 2010	November 29, 2011

[4] Mr. Anderson missed all of the deadlines. He objected to the assessments for the 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009 years by notice dated July 11, 2013.

[5] By letter dated September 27, 2013, the Minister informed Mr. Anderson that his notice of objection could not be accepted as it was not filed within ninety days of the date on the notices of assessment or reassessment. The Minister further advised him that an extension of time to file a notice of objection could not be granted.

[6] Mr. Anderson applied to this Court for an order granting him an extension of time to file a notice of objection on April 23, 2015.

[7] Further, Mr. Anderson had 90 days, after the Minister denied his application for an extension of time, to apply to this Court for an extension of time to file an objection for the years in issue. He missed that deadline as well.

[8] Mr. Anderson's representative stated that her client did not understand the meaning and the significance of the notices of assessment.

[9] As I explained to Mr. Anderson and his representative, the time limits in the *Act* are strict and this Court cannot alter them. This was confirmed by the Federal Court of Appeal in *Canada v Carlson*, 2002 FCA 145 where Nadon, J.A. stated:

As this Court has held on numerous occasions, when a taxpayer is unable to meet the deadline prescribed by the Act, even by reason of a failure of the postal system, neither the Minister nor the TCC can come to his help. (See *Schafer v. R.*, [2000] F.C.J. No. 1480 (Fed. C.A.) ; *Bowen v. Minister of National Revenue* (1991), [1992] 1 F.C. 311 (Fed. C.A.)). Hence, if a postal failure cannot save a taxpayer, he will not be saved by his failure to grasp the significance of a notice of assessment served on him.

[10] Mr. Anderson did not file his application for an extension of time to object to his 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009 taxation years within one year and ninety days of the date on the notices of assessment and the application for extension of time is dismissed.

Page: 3

Signed at Ottawa, Canada, this 22nd day of September 2015.

“V.A. Miller”

V.A. Miller J.

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STYLE OF CAUSE: BRUCE ANDERSON AND HER
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PLACE OF HEARING: Toronto, Ontario
DATE OF HEARING: September 17, 2015
REASONS FOR JUDGMENT BY: The Honourable Justice Valerie Miller
DATE OF JUDGMENT: September 22, 2015

APPEARANCES:

Agent for the Applicant: Ida Abraham
Counsel for the Respondent: Lindsay Beelen

COUNSEL OF RECORD:

For the Applicant:

Name:

Firm:

For the Respondent:

William F. Pentney
Deputy Attorney General of Canada
Ottawa, Canada