

BETWEEN:

CLARENCE TREMBLAY,

Applicant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Application heard on February 6, 2007, at Québec, Quebec.

Before: The Honourable Deputy Justice S.J. Savoie

Appearances:

For the Applicant:

The Appellant himself

Counsel for the Respondent:

Martin Gentile

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**ORDER**

Whereas the application for an order extending the time within which an appeal from the decisions made under subsection 103(1) of the *Employment Insurance Act* may be instituted;

And in light of the arguments put forward by the claims;

The application is dismissed.

Signed at Grand-Barachois, New Brunswick, this 23rd day of April 2007.

“S.J. Savoie”

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Savoie D.J.

Translation certified true

on this 5th day of July 2007.

Daniela Possamai, Translator

Citation: 2007TCC184  
Date: 20070423  
Docket: 2006-3130(EI)APP

BETWEEN:

CLARENCE TREMBLAY,

Applicant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

### **REASONS FOR ORDER**

Savoie D.J.

[1] This application for an extension of time under section 103 of the *Employment insurance Act* (the “Act”) was heard at Québec, Quebec, on February 6, 2007.

[2] On February 14, 2002, the Applicant requested that the Minister of National Revenue (the “Minister”) rule on the issue of whether he was employed in insurable employment, during the period from August 31, 1998, to February 26, 1999, while employed with 9021-6052 Québec Inc., and whether he was employed in insurable employment during the periods from March 14, 1999, to October 31, 1999, and from January 30, 2000, to February 12, 2000, while employed with 9068-9852 Québec Inc., within the meaning of the Act.

[3] By letters dated July 19, 2002, the Respondent informed the Applicant of his decisions that those employments were not insurable.

[4] On September 1, 2006, the Applicant filed an application for an extension of time with the Tax Court of Canada to appeal from those decisions.

[5] The Applicant did not file his application for an extension of time with the Tax Court of Canada within the time limit prescribed in subsection 103(1) of the

Act in respect of the decisions dated July 19, 2002, which ended on January 15, 2003.

[6] It is also relevant to reproduce below the provisions of the Act applicable in the case at bar:

103. (1) The Commission or a person affected by a decision on an appeal to the Minister under section 91 or 92 may appeal from the decision to the Tax Court of Canada in accordance with the *Tax Court of Canada Act* and the applicable rules of court made thereunder within 90 days after the decision is communicated to the Commission or the person, or within such longer time as the Court allows on application made to it within 90 days after the expiration of those 90 days.

(1.1) **Extension of time to appeal** - Section 167, except paragraph 167(5)(a), of the *Income Tax Act* applies, with such modifications as the circumstances require, in respect of applications made under subsection (1).

(2) **Communication of decision** - (2) The determination of the time at which a decision on an appeal to the Minister under section 91 or 92 is communicated to the Commission or to a person shall be made in accordance with the rule, if any, made under paragraph 20(1.1)(h.1) of the *Tax Court of Canada Act*.

(3) **Decision** - On an appeal, the Tax Court of Canada

(a) may vacate, confirm or vary a decision on an appeal under section 91 or an assessment that is the subject of an appeal under section 92;

(b) in the case of an appeal under section 92, may refer the matter back to the Minister for reconsideration and reassessment;

(c) shall notify in writing the parties to the appeal of its decision; and

(d) give reasons for its decision but, except where the Court deems it advisable in a particular case to give reasons in writing, the reasons given by it need not be in writing.

1996, c. 23, s. 103; 1998, c. 19, s. 268.

**104.** (1) **Authority to decide questions** - The Tax Court of Canada and the Minister have authority to decide any question of fact or law necessary to be decided in the course of an appeal under section 91 or 103 or to reconsider an assessment under section 92 and to decide whether a person may be or is affected by the decision or assessment.

(2) **Decisions and rulings final** - Except as otherwise provided in this Act, a decision of the Tax Court of Canada or the Minister and a ruling of an authorized officer under section 90 are final and binding for all purposes of this Act.

[7] At the hearing, the Applicant set forth the reasons for filing his application with the Tax Court of Canada beyond the time limit prescribed by the Act. However, he did not add anything to the debate that could provide any basis for intervention by this Court whose jurisdiction and power are clearly and carefully circumscribed by the provisions of the Act reproduced above.

[8] For these reasons, the application is dismissed.

Signed at Grand-Barachois, New Brunswick, this 23rd day of April 2007.

“S.J. Savoie”

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Savoie D.J.

Translation certified true

on this 5th day of July 2007.

Daniela Possamai, Translator

CITATION: 2007TCC184

COURT FILE NO.: 2006-3130(EI)APP

STYLE OF CAUSE: CLARENCE TREMBLAY AND  
M.N.R.

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: February 6, 2007

REASONS FOR ORDER BY: The Honourable Deputy Justice  
S.J. Savoie

DATE OF ORDER: April 23, 2007

APPEARANCES:

For the Applicant: The Applicant himself

Counsel for the Respondent: Martin Gentile

COUNSEL OF RECORD:

For the Applicant:

Name:

Firm:

For the Respondent: John H. Sims, Q.C.  
Deputy Attorney General of Canada  
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