Docket: 2019-1010(EI)

BETWEEN:

9267-2245 QUEBEC INC.,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

Appeal heard on October 9, 2019, at Montreal, Quebec

Before: The Honourable Rommel G. Masse, Deputy Judge

Appearances:

Agent for the Appellant:	Steven Wood
Counsel for the Respondent:	Julien Dubé-Senécal

JUDGMENT

The appeal pursuant to subsection 103(1) of the *Employment Insurance Act* is dismissed and the decision of the Minister of National Revenue dated January 15, 2019 is confirmed.

Signed at Kingston, Ontario, this 30th day of January 2020.

"Rommel G. Masse"

Masse D.J.

Citation: 2020 TCC 10
Date: 20200130
Docket: 2019-1010(EI)

BETWEEN:

9267-2245 QUEBEC INC.,

Appellant,

and

THE MINISTER OF NATIONAL REVENUE,

Respondent.

REASONS FOR JUDGMENT

Masse D.J.

[1] The Appellant appeals a decision of the Minister of National Revenue (the "Minister") under the *Employment Insurance Act*, S.C. 1996, c. 23 (the "EIA"), regarding the insurability of the employment with the Appellant of Shariff Mohammed, Michel Nolet and Alain Vandette (the “drivers”) for the period starting January 1st, 2017 and ending February 26, 2018 (the “period”). I use the word “drivers” instead of “workers” since the Appellant operates a trucking service under the name of TSW Express.

[2] On February 26, 2018, the Trust Accounts Examination section of the Canada Revenue Agency (the “CRA”) requested rulings on the insurability of the drivers' employment with the Appellant for the period. By letters dated May 16, 2018, the drivers and the Appellant were notified that it had been determined that the drivers were employees of the Appellant and that their employment was insurable under paragraph 5(1)(a) of the *EIA* during the period. The Appellant appealed these determinations on August 13, 2018. The Minister informed both the Appellant and the drivers by letters dated January 15, 2019, that the rulings or determinations had been confirmed. Hence the appeal to this Court.

[3] The only issue to be decided is whether the drivers were engaged in insurable employment with the Appellant within the meaning of paragraph 5(1) (a) of the *EIA* during the period.

Factual Context

[4] The Appellant was represented at the hearing by its owner and sole shareholder, Mr. Steven Wood who resides in Saint-Colomban, Québec. He is a trucker by profession.

[5] Mr. Wood was offered work by a company known as Transport Xtra B, to deliver merchandise to the Metro grocery store chain ("Metro") along dedicated routes. At the time, he was a sole operator and he could not handle all of the routes so he placed an ad on Kijiji looking for truckers to work as Class I drivers. They were to be hired as "brokers" to deliver goods to the Metro stores. The three drivers answered the ad and they entered into verbal agreements with the Appellant whereby it was understood that they would work as independent contractors. These “brokers” had to be legitimate licensed truck drivers. They had to have their own TPS/TVQ tax numbers. However, this is not much of a factor since the service of transporting these goods was zero-rated and thus the drivers did not charge the Appellant any TPS/TVQ.

[6] The drivers had to maintain daily logs of hours and mileage in accordance with applicable legislation. In addition, the drivers also had to keep logs of their activities which included the route taken identified by number, the goods picked-up, the goods transported and delivered, the starting point and drop off points, the times of pick-up and deliveries, et cetera. Those records were kept for the purposes of Transport Xtra B and Metro.

[7] The drivers were assigned dedicated routes and a dedicated truck. The drivers were not responsible for any operating expenses in relation to the work performed for the Appellant. Fuel was paid for by a credit card provided to them by Transport Xtra B. The drivers did not have to pay for fuel, oil, maintenance, repairs, truck insurance, cargo insurance, licensing or anything else. The Appellant was responsible for maintaining insurance on the fleet of trucks. However, if a truck was damaged as a result of the negligence of the driver, then the driver had to pay for those repairs. The cost of the repairs were deducted over a period of time from moneys owed to the drivers by the Appellant. The deductible on the truck insurance policy was $2,500 per claim. Therefore, there was no sense in submitting any claims against the insurance policy for any damages unless they exceeded

$2,500. As it turns out, there was never any individual claims exceeding $2,500 that resulted from the negligence of the workers.

[8] The Metro Stores chain paid for these transportation services to the contracting company, Transport Xtra B, and not to the Appellant or the drivers. The Appellant in turn got paid by Transport Xtra B and the Appellant would then pay the drivers. The drivers were paid the sum of $1100 per week. Essentially, this was a per diem rate of $220 based upon a five (5) day weekly cycle. It quite often happened that a driver had to wait for a period of time for either pickup or unloading and in such a case the driver would be paid an extra $20 per hour for the waiting time. According to Mr. Wood, the drivers would sometimes negotiate a different rate with him but the evidence shows that the drivers were pretty well all paid the same. At the end of their route the drivers could not use that truck and go work for other transport companies. The drivers could not do what they wanted with the truck. The truck was not allowed to be used for any other purpose than transporting for Metro and only for Metro. Mr. Wood testified that the drivers could subcontract their work to a third party.

[9] Mr. Wood states that he really did not supervise the drivers. He says that a lot of the time he didn't even call them to give them their routes. It was the dispatcher for Transport Xtra B that would call them in the late afternoon or at night to let them know what their route was for the following day. It was only if Transport Xtra B had a hard time getting a hold of the drivers that the Appellant would get involved. He testified that the drivers were not required to obtain permission from him before picking up extra loads for Metro. The drivers also had the right to take on extra work if they finished their route early. However, most of the drivers would simply leave and go home after completing their route. According to Mr. Wood, the drivers could refuse work and in such a case he had to find a replacement driver to take over the route. The drivers could work for other people if they wanted to. However, they could not use the Appellant's truck if they wanted to work for other people.

[10] In cross-examination, Mr. Wood states that all of his trucks were parked at a central depot that he rented in Laval. The drivers would have to pick up their trucks at that place and then proceed to the Metro terminal in order to pick up their load. They then did their route and at the end of the day when they were done, they had to return to the same parking depot in Laval and leave the truck there. The drivers could not keep the truck overnight. They could if it was their own truck. At the time the Appellant had five trucks. Each truck bore the company name as well as a unit number.

[11] Every week the drivers had pretty much the same routes to run but not necessarily the same every day. The drivers were simply not permitted to take any toll routes in making their deliveries. If the drivers took a toll route then there was a charge-back to the driver for the amount of tolls.

[12] The drivers were required to take a three-day mandatory training program in order to learn how to produce the paperwork that was required by Metro before they could start work. They were paid during this training.

[13] Fifty-six year old Shariff Mohammed also testified. He stated that he was a self-employed truck driver who carried on business under the name of Transport Moe. He testified that he saw an ad on Kijiji requesting drivers/brokers. He responded to this ad and he met with Mr. Wood at Tim Hortons. They arrived at an understanding where Mr. Mohammed was hired as an independent broker. He would be paid $1100 weekly based on five (5) days of trucking. He was also paid a supplemental $20 per hour if he had to wait more than half an hour for pick-up or unloading. The driver only gets paid for days worked.

[14] In cross-examination, he states that he worked for TSW Express from April 2017 to November 2017. He described a typical work day. The trucks are parked at a central location. He would have to go there to pick up his designated truck and he would begin to fill out his log sheet and daily inspection sheet as required of all truckers by relevant legislation or regulation. There was also another log or sheet that had to be filled out as required by the shipper or receiver, in this case Transport Xtra B or Metro. Having commenced these logs he then goes to the Metro terminal at an appointed time to pick up his trailer and load. Then he goes to each of the predesignated stores in order to make deliveries. At the end of the day he provides the daily log sheets to Metro, brings the truck back to the parking depot and his day is finished. It is the responsibility of the driver to complete the daily sheets and drop them off at Metro at the end of the day together with any other documents required to be dropped off. These would eventually find their way to Mr. Wood. Each day would involve driving a different route.

Analysis

[15] The relevant provisions of the *EIA* read as follows:

> 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;
>
> [Emphasis added.]

[16] Therefore, if the drivers had been bound by a contract of service with the Appellant, they would be employees who held insurable employment. However, if the drivers were independent contractors, who performed their work under a contract of enterprise or for services, then they did not hold insurable employment within the meaning of subsection 5(1) of the *EIA*.

[17] In this case, the contract that existed between the workers and the Appellant must be interpreted in light of the provisions of the *Civil Code of Quebec*, CQLR c CCQ-1991 (the "*C.C.Q.*"). The relevant provisions are as follows:

> 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 time and for remuneration, to do work under the direction or control of another person, the employer.
>
> 2086 A contract of employment is for a fixed term or an indeterminate term.
>
> . . .
>
> 2098. A contract of enterprise or for services is a contract by which a person, the contractor or the provider of services, as the case may be, undertakes to another person, the client, to carry out physical or intellectual work or to supply a service, for a price which the client binds himself to pay to him.
>
> 2099. The contractor or the provider of services is free to choose the means of performing the contract and, with respect to such performance, no relationship of

> subordination exists between the contractor or the provider of services and the client.

[Emphasis added.]

[18] There are three characteristic constituent elements of a "contract of employment" in Quebec law: (1) the performance of work, (2) remuneration and (3) a relationship of subordination. The element of subordination is the source of most litigation. The very definition of the contract of employment in article 2085 of the *C.C.Q*. emphasizes "direction or control", which makes control the purpose of the exercise, and thus, much more than a mere indication of supervision as it is in the common law: see *9041-6868 Québec Inc. v. Canada (Minister of National Revenue)*, 2005 FCA 334 (CanLII), [2005] F.C.J. No. 1720 (QL), at paragraph 12.

[19] What is the interaction between the Quebec civil law and the Anglo-Canadian common law in the interpretation of a contract of employment or a contract of enterprise concluded in Quebec? In *Grimard v. Canada*, 2009 FCA 47 (CanLII), [2009] 4 F.C.R. 592, Justice Létourneau of the Federal Court of Appeal instructs us that Quebec civil law defines the constituent elements needed for a contract of employment or a contract of enterprise to exist. For its part, the common law enumerates factors or criteria which, if present, are used to determine whether such contracts exist. A contract of employment within the meaning of article 2085 of the *C.C.Q*. requires the presence of direction or control by the employer. A contract of enterprise within the meaning of article 2099 of the *C.C.Q.* requires a lack of subordination between the contractor and the client in respect of the performance of the contract. Therefore, a contract of enterprise is characterized by a lack of control over the performance of the work. This control must not be confused with the control over quality and result. The Quebec legislature also added as part of the definition the free choice by the contractor of the means of performing the contract.

[20] As stated, under civil law, the element of subordination or control is an essential constituent element of a contract of employment. However, the common law has developed tests for analyzing the relationship between parties. These common law tests, which Justice Létourneau calls criteria, points of reference or indicia of supervision, are useful in determining the legal character of a contract of employment or a contract of enterprise under the Quebec civil law. Justice Létourneau concludes as follows at paragraph 43 of his Reasons for Judgement:

> [43] … 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.

[21] In *NCJ Educational Services Limited v. Canada (National Revenue)*, 2009 FCA 131 (CanLII), [2009] F.C.J. No. 507 (QL), Justice Desjardins stated the following:

> [58] While the test of control and the presence or absence of subordination are the benchmarks of a contract of service, the multiplicity of factual situations have obliged the courts to develop indicia of analysis in their search for the determination of the real character of a given relationship.
>
> [59] In the most recent edition of the book of Robert Gagnon (6e édition, mis à jour par Langlois Kronström Desjardins, sous la direction de Yann Bernard, Audré Sasseville et Bernard Cliche), the indicia (underlined below) have been added to those found in the earlier 5th edition. Those added indicia are the same as those developed in the Montreal Locomotive Works case and applied by this Court in Wiebe Door.
>
> > 92 - Notion - Historiquement, le droit civil a d'abord élaboré une notion de subordination juridique dite stricte ou classique qui a servi de critère d'application du principe de la responsabilité civile du commettant pour le dommage causé par son préposé dans l'exécution de ses fonctions (art. 1054 C.c.B. C.; art. 1463 C.c.Q.). Cette subordination juridique classique était caractérisée par le contrôle immédiat exercé par l'employeur sur l'exécution du travail de l'employé quant à sa nature et à ses modalités. Elle s'est progressivement assouplie pour donner naissance à la notion de subordination juridique au sens large. La diversification et la spécialisation des occupations et des techniques de travail ont, en effet, rendu souvent irréaliste que l'employeur soit en mesure de dicter ou même de surveiller de façon immédiate l'exécution du travail. On en est ainsi venu à assimiler la subordination à la faculté, laissée à celui qu'on reconnaîtra alors comme l'employeur, de déterminer le travail à exécuter, d'encadrer cette exécution et de la contrôler. En renversant la perspective, le salarié sera celui qui accepte de s'intégrer dans le cadre de fonctionnement d'une entreprise pour la faire bénéficier de son travail. <u>En pratique, on recherchera la présence d'un certain nombre d'indices d'encadrement, d'ailleurs susceptibles de varier selon les contextes</u> : présence obligatoire à un lieu de travail, assignation plus ou moins régulière du travail, imposition de règles de conduite ou de comportement, exigence de rapports d'activité, contrôle de la

> quantité ou de la qualité de la prestation, propriété des outils, possibilité de profits, risque de pertes, etc. …
>
> [Emphasis added.]

[22] Thus, common-law principles do play an important role in determining whether or not an employer-employee relationship exists. In the benchmark case of *Wiebe Door Services Ltd. v. M.N.R.* 1986 CanLII 4771 (FCA), [1986] 3 F.C. 553, [1986] 2 C.T.C. 200 (F.C.A.), Justice MacGuigan of the Federal Court of Appeal set out the following common-law criteria: (1) control, (2) ownership of tools, (3) chance of profit and risk of loss, and (4) integration of the worker into the business. The criterion of control or the right to give orders and instructions on how to do the work is the essential criterion to determining the existence of an employer employee relationship.

[23] In *671122 Ontario Ltd. v. Sagaz Industries Canada Inc*., 2001 SCC 59 (CanLII), [2001] 2 S.C.R. 983, the Supreme Court of Canada, per Justice Major, approved the approach proposed by Justice MacGuigan in *Wiebe Door*, *supra*. He stated the following at paragraphs 47 and 48:

> 47 Although there is no universal test to determine whether a person is an employee or an independent contractor, I agree with MacGuigan J.A. that a persuasive approach to the issue is that taken by Cooke J. in Market Investigations, supra. The central question is whether the person who has been engaged to perform the services is performing them as a person in business on his own account. In making this determination, the level of control the employer has over the worker's activities will always be a factor. However, other factors to consider include whether the worker provides his or her own equipment, whether the worker hires his or her own helpers, the degree of financial risk taken by the worker, the degree of responsibility for investment and management held by the worker, and the worker's opportunity for profit in the performance of his or her tasks.
>
> 48 It bears repeating that the above factors constitute a non-exhaustive list, and there is no set formula as to their application. The relative weight of each will depend on the particular facts and circumstances of the case.

[24] Under Quebec law, the intention of the parties is a very important factor to be considered. But that is not the only determining factor in characterizing a contract. The behaviour of the parties in performing the contract must concretely reflect this mutual intention or else the contract will be characterized on the basis of actual facts and not on what the parties claim: see *Grimard*, *supra*, at para. 33. Often, if parties mutually agree to enter into an independent contractor

relationship, this fact is given significant weight: see *Wolf v. Canada*, [2002] 4 C.F. 396, 2002 D.T.C. 6853 (F.C.A.), 2002 FCA 96 (CanLII); and *Royal Winnipeg Ballet v. Canada (Minister of National Revenue)*, [2007] 1 F.C.R. 35, 2006 FCA 87 (CanLII). There are limits, however. If the parties enter into a relationship that has all the hallmarks of employment, their calling it an independent contractor relationship, or a "broker" as in the case at hand, will not make it so.

[25] My colleague, Justice Bédard of the Tax Court of Canada, a very experienced jurist, clarifies the way in which the issue in this case can be analyzed: see *Promotions C.D. Inc. v. Canada (Minister of National Revenue)*, 2008 TCC 216 (CanLII), [2008] T.C.J. No 321 (QL), where he stated at paragraphs 12 to 16:

> [12] It can be said that the fundamental distinction between a contract for services and a contract of employment is the absence, in the former case, of a relationship of subordination between the provider of services and the client, and the presence, in the latter case, of the right of the employer to direct and control the employee. Thus, what must be determined in the case at bar is whether there was a relationship of subordination between the Appellant and the workers.
>
> [13] The Appellant has the burden of proving, on a balance of probabilities, the facts in issue that establish its right to have the Minister's decisions set aside. It must prove the contract entered into by the parties and establish their common intention with respect to its nature. If there is no direct evidence of that intention, the Appellant may turn to indicia from the contract and the Civil Code provisions that governed it. In the case at bar, if the Appellant wishes to show that there was no employment contract, it will have to prove that there was no relationship of subordination. In order to do so, it may, if necessary, prove the existence of indicia of independence such as those stated in Wiebe Door, supra, namely the ownership of tools, the risk of loss and the chance of profit. However, in my opinion, contrary to the common law approach, once a judge is satisfied that there was no relationship of subordination, that is the end of the judge's analysis of whether a contract of service existed. It is then unnecessary to consider the relevance of the ownership of tools or the risk of loss or chance of profit, since, under the Civil Code, the absence of a relationship of subordination is the only essential element of a contract for services that distinguishes it from a contract of employment. Elements such as the ownership of tools, the risk of loss or the chance of profit are not essential elements of a contract for services. However, the absence of a relationship of subordination is an essential element. For both types of contract, one must decide whether or not a relationship of subordination exists. Obviously, the fact that the worker behaved like a contractor could be an indication that there was no relationship of subordination.
>
> [14] Ultimately, the courts will usually have to make a decision based on the facts shown by the evidence regarding the performance of the contract, even if the

> intention expressed by the parties suggests the contrary. If the evidence regarding the performance of the contract is not conclusive, the Court can still make a decision based on the parties' intention and their description of the contract, provided the evidence is probative with respect to these questions. If that evidence is not conclusive either, the appeal will be dismissed on the basis that there is insufficient evidence.
>
> [15] Thus, the question is whether the Workers in the case at bar worked under the Appellant's control or direction, or whether the Appellant could have, or was entitled to, control or direct the Workers.
>
> [16] The contract between the Workers and the Appellant clearly states that it is a contract of enterprise. However, even though the contracting parties in the case at bar stated their intention clearly, freely and in a fully informed manner in their written contract, this does not mean that I must consider this fact decisive. The contract must also have been performed in a manner that is consistent with its provisions. Just because the parties stipulated that the work would be done by an independent contractor does not mean that the relationship was not between an employer and an employee. Clearly, I must verify whether the relationship described in the contract was consistent with reality.

[26] After considering all of the evidence, and after reviewing the applicable law, I conclude that the drivers were bound to the Appellant by a contract of employment and therefore the drivers were engaged in insurable employment within the meaning of subsection 5(1) of the *EIA*.

[27] The following considerations, which sometimes overlap with each other, are germane to my conclusion.

Intention

[28] The common intention of the parties is a very important factor to be given significant weight. It is not really disputed that the Appellant and the drivers subjectively intended their relationship to be one of client and independent contractor. However, as stated in the jurisprudence, the Court must ascertain whether an objective reality sustains the subjective intent of the parties. This involves a consideration of the entirety of all the circumstances and in particular a consideration of the *Wiebe Door* and *Sagaz* factors to determine whether the facts are consistent with the parties' expressed intention. The subjective intent of the parties cannot trump the reality of the relationship as ascertained through objective facts.

Control and subordination

[29] This is the most important factor to consider. Subordination and control are essential elements of a contract of employment. Mr. Wood maintains that the drivers were not subordinate to the Appellant but I disagree. The drivers were in effect told what to do. All the drivers had to undergo a mandatory three-day training period before they could start work. This training was paid for by the Appellant or its customers. The Appellant, or the Appellant's customer, set the duties and priorities for the drivers. Pick up and delivery instructions were provided to the drivers by dispatchers either in the afternoon or night prior to their run. The drivers were assigned specific routes where they had to stop at specific Metro stores to make their deliveries. Each morning the drivers had to go to a specific place, the parking depot in Laval, in order to pick up a specific truck. They then had to complete a specific delivery route. They were not allowed to take any toll roads. They then had to complete and submit all paper work required by Metro and turn it in. They then had to return the truck to the parking depot. The truck could not be parked anywhere else than at the designated parking depot and the drivers could not keep possession of the trucks overnight even though they might have to use it the next day. The truck had to be left at the parking depot. I have no doubt that after a period of time the drivers ran their routes with less supervision as a routine was established.

[30] The drivers had regular work schedules and were paid at regular intervals by direct deposit on the basis of a five-day cycle per week. If they did not work, they did not get paid. The drivers could refuse work but I doubt this happened very often. The drivers had to maintain and submit activity reports or logs as required by the Metro chain of stores. These documents were left at Metro but a copy of the documents was also forwarded to Mr. Wood who then used the timesheets and logs to prepare "invoices" for and on behalf of the drivers. One has to ask, why did the drivers not submit their own invoices if they were in fact independent contractors? These logs were in addition to any logs required by law to be maintained by truckers.

[31] I find that the drivers were subordinate to and under the control of the Appellant. This factor is practically conclusive of the existence of a contract of employment between the Appellant and the drivers and contra-indicates a relationship of independent contractors. The drivers really did not have much discretion in the exercise of their duties to the Appellant.

Tools and equipment

[32] This is also a very important factor. The drivers did not have to provide any tools or equipment whatsoever. The only "tool or equipment" that was required was the truck. This very expensive equipment belonged to the Appellant and not the driver. The drivers had no operating expenses whatsoever in relation to their designated truck. They did not pay for fuel, oil, maintenance, insurance on the truck, insurance on the cargo or repairs. They only had to pay for repair of damages that resulted from their own negligence. The drivers could not use the truck that was assigned to them in order to perform work for any other person or company. This negates any notion that the trucks were rented to the drivers as Mr. Wood seems to suggest. They could only use the truck to do the route that was assigned to them on behalf of Metro. The Appellant controlled the use of the trucks and in so doing, the Appellant controlled the work of the drivers. In my opinion, this factor strongly indicates the existence of an employment contract.

Assistants

[33] Mr. Wood testified that a driver could have another driver replace them if they were not available. However, if the driver did not make the appropriate arrangements, then the Appellant had to find a substitute driver. In my view, this is an equivocal factor but if I had to accord any weight to this factor, then I would have to say that it favoured the existence of a contract of enterprise rather than a contract of employment.

Risk of loss and chance of profit

[34] The drivers assumed no risk whatsoever for any losses the Appellant might incur and they had no opportunity to share in any profits. The drivers were all paid the same rate of $1100 per week based on a per diem rate of $220 on a five-day cycle. The only way they could make more money was to negotiate a higher rate with the Appellant or go and work for someone else. If they did additional work for another carrier, they would have to use their own truck or someone else's truck, not the Appellant's truck. This factor strongly suggests a contract of employment and not a contract of enterprise.

Investment

[35] The drivers invested nothing into the business of trucking for the Appellant other than their time and ability to drive a truck, for which they were paid a regular and predictable wage. This factor suggests a contract of employment.

Integration

[36] The drivers were simply truck drivers for the Appellant and as such were fully integrated into the business of the Appellant. The Appellant could not conduct its business without the participation of the drivers who worked regularly for the Appellant. The drivers had to be available and reliable and they had to ensure that they rendered services to the satisfaction of the Appellant. This factor, which should be considered from the worker's point of view, is also indicative of a contract of employment.

Conclusion

[37] I am satisfied on the balance of probabilities that, in spite of the Appellant and the drivers' mutual intent to engage in contracts of enterprise, the drivers in fact performed their work under a contract of employment and therefore were engaged in insurable employment within the meaning of subsection 5(1) of the *EIA*.

[38] The appeal is therefore dismissed.

Signed at Kingston, Ontario, this 30th day of January 2020.

"Rommel G. Masse"

Masse D.J.

CITATION:	2020 TCC 10
COURT FILE NO.:	2019-1010(EI)
STYLE OF CAUSE:	9267-2245 QUEBEC INC. AND M.N.R.
PLACE OF HEARING:	Montreal, Quebec
DATE OF HEARING:	October 9, 2019
REASONS FOR JUDGMENT BY:	The Honourable Rommel G. Masse, Deputy Judge
DATE OF JUDGMENT:	January 30, 2020

APPEARANCES:

Agent for the Appellant:	Steven Wood
Counsel for the Respondent:	Julien Dubé-Senécal

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Firm:	N/A

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