Court File No.: 34073

IN THE SUPREME COURT OF CANADA
(on appeal from the Federal Court of Appeal)

BETWEEN:

F. MAX E. MARÉCHAUX

Applicant
(Appellant)

- and –

HER MAJESTY THE QUEEN

Respondent
(Respndent)

RESPONSE OF HER MAJESTY THE QUEEN TO APPLICATION FOR LEAVE TO APPEAL

(Pursuant to rule 27 of the *Rules of Supreme Court of Canada*, SOR/2006-203)

Counsel for the Respondent
Myles J. Kirvan
Deputy Attorney General of Canada
Department of Justice
130 King St. West
Suite 3400, Box 36
Toronto, ON M5X 1K6
Per: Peter A. Vita Q.C.
Aleksandrs Zemdegs
Tel. No.: (416) 973-3451
Fax No.: (416) 973-0810
Email: peter.vita@justice.gc.ca
Email: aleksandrs.zemdegs@justice.gc.ca

Agent for the Respondent
Department of Justice
234 Wellington Street
East Tower, Room 1216
Ottawa, ON K1A 0H8

Per: Christopher Rupar
Tel. No.: (613) 941-2351
Fax No.: (613) 954-1920
Email: christopher.rupar@justice.gc.ca

Counsel for the Applicant
Baker & McKenzie
Brookfield Place
181 Bay Street, Suite 2100
Toronto, ON M5J 2T3
Per: Mathew Latella
Sal Borraccia
Tel. No.: (416) 865-6904
Fax No.: (416) 863-6275
Email: Mathew.j.latella@bakermckenzie.com
Email: sal.borraccia@bakermckenzie.com

Agent for the Applicant
Gowling Lafleur Henderson
Barristers and Solicitors
2600-160 Elgin Street
Ottawa, ON K1P 1C3
Per: Henry S. Brown

Tel. No.: (613) 233-178[illegible]
Fax No.: (613) 563-986[illegible]

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MEMORANDUM OF ARGUMENT OF THE RESPONDENT, HER MAJESTY THE QUEEN

OVERVIEW

1. As part of an organized tax scheme the applicant made a $100,000 payment to a registered charity in exchange for extraordinary financing of his "donation" and the expectation of sufficient donation tax credits to make a net profit of over $14,000 from his participation. The Courts below concluded that there was no gift and denied the claimed tax credits, finding that the financing and "donation" were one interconnected transaction, and the financing was a significant benefit to the taxpayer received in exchange for the claimed donation.

2. The taxpayer's application for leave to appeal raises no issues of public importance or important issues of law that would warrant leave being granted by this Court. The Tax Court and Federal Court of Appeal applied the definition of "gift" that has been long established in the context of charitable tax credit cases. On the particular facts of this case, the courts below properly concluded that no part of the applicant's claimed donation was made without receipt of a significant benefit in return, and thus no part of it was a gift.

3. The applicant's reference to the large number of taxpayers who have participated in donation tax shelter arrangements since 2003 who are now being reassessed does not support his application, as his statistics give an inaccurate impression of the number of taxpayers for whom this decision is likely to be relevant. This case deals only with a leveraged donation shelter, a subgroup of donation tax shelters that was specifically identified by Parliament as the subject of proposed amendments to the *Income Tax Act* that eliminate the benefits of participating in such schemes, retroactively to 2002. Consequently, this case directly impacts only a limited number of taxpayers.

4. The issue of the applicability of Quebec's *Civil Code* in the context of the *Income Tax Act*'s treatment of gifts does not arise on the facts of this case and has, in any event, been addressed by pending amendments to the *Income Tax Act*.

PART I – STATEMENT OF FACTS

5. The applicant participated in a "leveraged donation" scheme. The essence of the scheme was that participants could borrow money, using a 20-year interest free loan, to "donate" to the scheme's chosen charity to be claimed as part of a cash gift by the donor for tax purposes. In this case, the applicant claimed to have made a $100,000 cash donation to the charity, for which he paid $30,000 into the scheme, borrowed $80,000 by way of the non-interest bearing loan (which he could, and did, discharge by assigning it back to the lender 15 days after it was advanced) and claimed donation tax credits of $44,218, resulting in a return on his cash outlay of nearly 50% in a matter of months.[1]

The applicant's participation in the scheme

6. The applicant was informed of the Trinity leveraged donation scheme by his accountant. She advised him that based on a donation of $100,000, he could expect a net receipt of $14,218 (comprised of $44,218 in tax savings less a cash outlay of $30,000), subject to a risk of challenge by the Canada Revenue Agency.[2]

7. The scheme's promotional materials describe the mechanics of the purported donation: based on the minimum donation of $100,000, the donor would pay $20,000 to the scheme's chosen charity (the John McKellar Foundation) and $10,000 to a lender for an $80,000 twenty-year interest-free loan (fully insured), which would pay the balance of the donation. On receipt of the donation, the Foundation would make donations to other registered charities, and would issue a $100,000 charitable donation receipt to the donor. The donor could expect a return on the

[1] Reasons for Judgment of the Federal Court of Appeal ("FCA Reasons") para. 1, Applicant's Record p. 90; Amended Reasons for Judgment of the Tax Court of Canada ("TCC Reasons") paras. 10, 19, Applicant Record pp. 75, 82.
[2] TCC Reasons paras. 13 and 14, Applicant Record pp. 76.

donation of up to 62.4% of his cash outlay, depending on his province of residence (from the combined federal and provincial donation tax credits).[3]

8. The materials further provided that the donor's $10,000 payment to the lender was for a security deposit and an insurance policy on the loan, and for the lender's fees. According to the promotional materials, the lender would be obligated to accept the assignment of the security deposit and insurance policy anytime after January 15, 2002, as payment in full of the loan.[4]

9. In December 2001, in order to participate in the scheme, the applicant executed the following documents and delivered two cheques, drawn on his line of credit, totalling $30,000:[5]

(a) a pledge in favour of the Foundation in the sum of $100,000;

(b) a loan application and Power of Attorney to and in favour of Capital Structures Ltd. ("Capital"), the lender;

(c) a promissory note in the sum $80,000 to Capital;

(d) a quitclaim of his interest in the security deposit in favour of Capital;

(e) an assignment of his insurance policy in favour of Capital.

10. The loan application provided that if the application were not approved, all payments and deposits would be returned. It also required that the borrowed funds be paid immediately to the Foundation.[6] It did not contain a clear obligation to provide the insurance policy which, together with the security deposit, was to be assignable shortly after closing to satisfy the loan (the "Put Option"), but the applicant was fairly satisfied that the Put Option would be effective because this was the intention of all concerned.[7]

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[3] TCC Reasons, para. 12, Applicant's Record p. 76; Partial Agreed Statement of Facts, Exhibit 2, Applicant's Record pp. 237, 240.
[4] TCC Reasons, paragraph 20 and p. 5, quoting the Agreed Statement of Facts, paragraphs 4-7, Applicant's Record pp. 77, 78, 82.
[5] Transcript, Maréchaux at pp. 131, 142 – 143, Respondent's Record, TAB 2(A); Exhibit AR2 tabs 2(a). 5(A) – (E), Applicant's Record pp. 362-389.
[6] Exhibit AR2, tab 5(a) at paras. 2.2-2.4, Applicant's Record p. 362.
[7] TCC Reasons, paragraphs 20 – 22, Applicant's Record p. 82.

11. On January 16, 2002, Capital accepted the quitclaim of the security deposit and assignment of insurance policy in full satisfaction of the applicant's loan of $80,000.[8]

12. The applicant's $100,000 "donation" in this case was the largest single donation made by him, and substantially exceeded his total donations each year, prior to 2001 and subsequent to 2003. In each of the years 2001 to 2003 he made a $100,000 donation through the Trinity scheme to the Foundation, a charity to which he had never before, and has not since, given any other donations.[9]

13. The applicant claimed a tax credit in respect of the $100,000 "gift" in 2001. The Minister of National Revenue denied the applicant's claim in its entirety on the basis that he had not made a "gift" or, alternatively, by the application of the general anti-avoidance rule.[10]

How the scheme operated: a circular flow of funds

14. Key to the scheme was the leveraged nature of the donations. The scheme was marketed by Trinity. Prospective donors were invited to make a donation of a minimum of $100,000 to a predetermined registered charity, the Foundation, and were to be provided with favourable financing for a large part of the outlay from Capital. Trinity and Capital shared the same president and sole director.[11]

15. Capital did not have sufficient funds to make loans to the participants of the scheme, a total amount of $14,644,000. Consequently, it borrowed $14,052,000 from Trilon Financial

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[8] TCC Reasons, para. 19, Applicant's Record p. 82.

[9] TCC Reasons, paragraph 20 and p. 8, quoting the Agreed Statement of Facts paragraphs 6 and 7, Applicant's Record p.78; Transcript, Maréchaux at pp. 54-55, 160-162, Respondent's Record, TAB 2(B).

[10] TCC Reasons at paras. 3, 4, 6, 7, Applicant's Record pp. 74, 75.

[11] TCC Reasons, pp. 4-5 quoting the Agreed Statement of Facts paragraphs 1-4 and 10, Applicant's Record pp. 77, 78.

Corporation ("Trilon"), a Canadian financial services corporation, by way of a daylight loan (ie. a loan that exists for one day), and $592,000 from Trinity.[12]

16. Through a series of pre-determined and interconnected steps that took place on December 31, 2001, the scheme flowed all purported donations from its 118 participants ($18,305,000) through the Foundation to two charities that were obliged to use the funds to acquire property from an offshore corporation. The offshore corporation then loaned sufficient funds to Capital to repay the daylight loan used to fund the donor loans. The charities kept 1%, or less, of the donated amounts for their own purposes, and there was no convincing evidence that the property they purchased, which had been purchased by the off-shore corporation at or about the same time for a fraction of price paid by the charities, had significant value.[13]

17. Capital repaid the off-shore corporation by assigning to it the security deposits and insurance policies that were assigned to Capital by the scheme participants.[14]

The Tax Court's decision

18. The Tax Court judge concluded that the applicant had not made a "gift" and dismissed the applicant's appeal. The findings of fact central to the Tax Court judge's conclusion were:[15]

(a) the applicant agreed to make a donation of $100,000 provided that a $80,000 twenty year interest free loan was given to him;

(b) 16 days after his donation he satisfied his obligation to repay the $80,000 loan by exercising a Put Option (at a cost of $10,000);

(c) the financing arrangement consisting of the loan and the expectation of the Put Option, was a significant benefit that flowed to the applicant in return for his donation;

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[12] TCC Reasons, pp. 7-8 quoting the Agreed Statement of Facts paragraph 20 and 23, Applicant's Record pp. 80, 81.

[13] TCC Reasons, paragraphs 24, 26, and p. 8, quoting the Agreed Statement of Facts paragraphs 11, 15, 19 and 26, Applicant's Record pp. 77-81.

[14] TCC Reasons, p. 8, quoting the Agreed Statement of Facts paragraph 25, Applicant's Record p. 81.

[15] TCC Reasons, paras. 19, 32-35, 49, Applicant's Record pp. 82, 85, 87.

(d) the financing was not provided in isolation from the donation and the two were inextricably tied together;

(e) the financing arrangement was worth somewhere in the neighbourhood of $70,000 ($80,000 received less the outlay of $10,000) less a slight discount for the risk that the Put Option would not be effective;

(f) the 20 year interest free loan even without the Put Option, provided the applicant with a considerable economic benefit; and

(g) no part of the applicant's donation was made without the expectation of a return.

The Federal Court of Appeal's decision

19. The Federal Court of Appeal (Blais C.J., Evans, and Sharlow, JJ.A.) dismissed the applicant's appeal, concluding that the trial judge had not erred, in fact or law, in finding that the applicant had not made a "gift" within the meaning of s. 118.1 of the *Income Tax Act*.[16] Specifically, the Court found that:[17]

(a) the Tax Court applied the correct definition of "gift" (in adopting the definition from the Court of Appeal in *Friedberg*[18]) and was not obliged to disregard a benefit simply because it was provided by a third party, particularly on the facts of this case where the "donation" was conditional on the provision of the benefit;

(b) there was ample evidence to support the Tax Court judge's finding that the $80,000, interest-free loan was a significant benefit to the applicant and that it was provided in return for the "donation";

(c) the Tax Court judge did not err in considering the benefit of the Put Option as the applicant had good reason to believe it would be issued, and it was in fact issued and used by the applicant to fully satisfy his $80,000 loan; and

(d) the Tax Court judge did not err in denying the applicant the cash portion of his "donation" as she had made the factual finding that there was just one interconnected transaction, no part of which could be considered a gift that the applicant gave in expectation of no return.

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[16] *Income Tax Act*, R.S.C. 1985 c.1 (5th Supp.) as amended (the "*Act*").
[17] FCA Reasons, Applicant's Record pp. 90 – 94.
[18] *The Queen v. Friedberg*, 92 D.T.C. 6031 (FCA).

20. As the Courts below determined that the applicant's appeal had to fail because of the financing benefit he received in return for his donation, neither Court dealt with the Crown's alternative arguments: that the inflated tax credit claimed through the scheme was a benefit that vitiated the gift, or that the applicant's donation was an avoidance transaction, and part of a larger series of avoidance transactions, that resulted in misuse or an abuse of the *Act*'s donation tax credit provisions such that the tax benefit should be denied by the application of the general anti-avoidance rule.[19]

Proposed legislation effecting leveraged donation arrangements

21. On December 5, 2003, the Department of Finance issued a press release announcing the government's intention to effectively limit the possibility of claiming tax credits on the basis of donations through charitable donation arrangements involving the use of limited recourse debt.[20]

22. On July 16, 2010, the Department of Finance issued a further press release with explanatory notes to legislative proposals relating to income tax which identify amendments to the *Income Tax Act*, including proposed paragraph 248(32)(b), which would limit or eliminate the tax benefits of donation arrangements where donors receive limited-recourse debt in respect of a gift or monetary contribution. The relevant proposed amendments are retroactive to December 20, 2002.[21]

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[19] TCC Reasons, paras. 7, 45, Applicant's Record pp. 75, 86.

[20] Department of Finance, *Government Announces Restrictions on Charitable Donation Tax Shelter Arrangements* (December 5, 2003), Respondent's Record, Tab 2(C).

[21] Department of Finance, *Government of Canada Releases Revised Income Tax Technical Proposals* (July 16, 2010) (online) with excerpts from Explanatory Notes and Draft Legislation in respect of ss. 118.1 and ss. 248(30-41), Respondent's Record, TAB 2(D).

PART II - STATEMENT OF QUESTIONS IN ISSUE

23. At issue is whether the Federal Court of Appeal's decision that the applicant's did not make a "gift" within the meaning of s. 118.1 of the *Income Tax Act* raises an issue of public importance.

PART III – STATEMENT OF ARGUMENT

24. This application raises no question of public importance that warrants a decision from this Court because:

(a) the type of leveraged donation at issue bears no resemblance to the donations made by the vast majority of Canadians, and, in any event, has been targeted by Parliament in proposed legislation that would eliminate the impetus for participation;

(b) the elements of a charitable gift for tax purposes are well established and the decision of the Court of Appeal is consistent with the relevant jurisprudence;

(c) the law relating to appellate review of findings of fact and the relevance of evidence at trial is clear, and the applicant is challenging evidence entered by its own witnesses and by an Agreed Statement of Facts; and

(d) no question of any inconsistency in the tax treatment of residents of Quebec and the rest of Canada by the applicability of the *Civil Code*[22] arises on the facts of this case.

A. No question of public importance or important issue of law

25. The courts below applied the well established definition of gift to a case where, on its particular facts, the applicant received a significant benefit directly in exchange for making his "donation". The jurisprudence from the Court of Appeal in this area is clear and consistent, and the factual circumstances of this case are not a matter of public importance.

26. The applicant suggests that his case could affect all donors, and specifically some 172,000 who participated in donation tax shelters since 2003. These numbers are misleading. This case has not changed the law related to charitable "gifts", and the abusive leveraged donation at issue in this case bears no resemblance to the donations made by the vast majority of Canadians. Even among the donation tax shelter participants cited in the applicant's statistics, the donation scheme at issue in this case is only one subgroup that is unlikely to impact the others. The other donation tax shelters, such as those involving buying-low and donating-high, turn on the fair market value of donated property, which is not an issue in this case.[23]

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[22] Civil Code of Quebec (S.Q., 1991, c. 64).
[23] Affidavit of David Duff paras. 14 and Exhibit B, Applicant's Record p. 10, 27.

27. The decisions of the Courts below have not changed the tax treatment of charitable donations in Canada. As noted in the applicant's supporting affidavits,[24] the Canada Revenue Agency has been issuing public warnings to all taxpayers about these types of arrangements since 1998, and proposed amendments to the *Act*, which are retroactive to December 20, 2002, provide specific rules for donations of the type at issue in this case and harmonize the treatment of gifts between Quebec and the other provinces.

B. The elements of "gift" are well established and have been consistently applied

28. Section 118.1 of the *Act* allows a tax credit for individuals in respect of "gifts" made to a registered charity. As the *Act* does not define "gift", the Courts below relied on the ordinary meaning of the term from the private law context as established and reaffirmed by numerous decisions of the Federal Court of Appeal.[25]

29. The applicant proposes an interpretation of "gift" that ignores a plain reading of the jurisprudence, including the decision in this case, in order to create conflicts in the cases that do not exist. The Court of Appeal's decision in the present instance is consistent with all of the relevant jurisprudence, and as such does not raise any important issue of law that would require this Court's intervention.

"Gift" remains a transfer or property where the donor does not receive, or expect to receive, a benefit in return

30. The definition of "gift" in the context of the *Act's* treatment of charitable donations was succinctly defined by the Federal Court of Appeal in *Friedberg* to be:

> *"a voluntary transfer of property owned by a donor to a donee, in return for which no benefit or consideration flows to the donor",*

and restated by that Court in *Woolner* as:

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[24] Affidavit of Terrence Carter para. 7, Applicant's Record p. 35; Affidavit of David Duff paras. 13, Applicant's Record p. 10.

[25] *R. v. McBurney*, [1985] F.C.J. No. 821 (FCA); *The Queen v. Friedberg*, 92 D.T.C. 6031 (FCA); *Woolner v. H.M.Q.*, 99 D.T.C. 5722 (FCA); *Slobodrian v. M.N.R.*, 2003 FCA 350; *Doubinin v. R., 2005 FCA 298*, 2005 FCA 298.

> *"a voluntary transfer of property from one person to another gratuitously and not as the result of a contractual obligation without anticipation or expectation of material benefit."*

These definitions have been consistently adopted and applied by the federal courts.[26]

31. The Tax Court and the Court of Appeal applied these established elements of "gift" to the facts of this case in a manner that was consistent with *Friedberg*, *Woolner* and all other relevant jurisprudence. The applicant's suggestion that the interjection of a third party lender in this scheme raises novel issues for consideration by this Court is simply wrong, and the facts of this case do not support treating the "donation" and financing as separate transactions in any event.

The nature and relevance of the benefit in this case is clear

32. Central to the decisions of the Courts below is the finding that the applicant received a significant benefit in return for his donation in the form of the financing arrangement: an $80,000, 20-year interest-free loan. Had he used an ordinary loan, such as the line of credit he used for the cash portion of his donation, he would have incurred a liability to repay the principal plus interest. As a result of the loan's extraordinary terms, the applicant was able to appear to make a substantial donation without having to expend his own resources to fund 70% - 80% of it. To any person, such a loan would be a substantial benefit.[27]

33. In *Friedberg*, the Court of Appeal noted that the tax advantage received by a donor by operation of the *Act* "is not normally considered a "benefit" within this definition, for to do so would render charitable donations unavailable to many donors."[28] The Court in that case did not, as the applicant suggests, discount the tax advantage because it was a benefit from someone other than the donee, but rather because any other interpretation would negate the operation of the tax credit provisions. This was a specific exception to the rule that no benefit can flow back to a donor making a gift, and was not addressed by the lower Courts' decisions in this case. That the tax credit advantage from a donation will not normally be considered a benefit that vitiates a "gift" remains unchanged.

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[26] *Friedberg*, *supra* note 25 at p. 6032; *Woolner*, *supra* note 25 at para. 7; *Slobodrian*, *supra* note 25; *Doubinin*, *supra* note 25.
[27] FCA Reasons para. 9, Applicant's Record p.93.
[28] *Friedberg*, *supra* note 25 at 6302.

34. The flow of benefits to donors from third parties is not novel, and has been the basis of the denial of claims in previous cases. For example, in *Webb* (a decision commented upon by the Court of Appeal in *Doubinin*) and in *McPherson*, the Tax Court denied charitable deductions on the basis that the taxpayers received benefits (a return of money) through unidentified indirect channels (*Webb*), and anonymous benefactors (*McPherson*).[29]

35. In fact, the genesis of the accepted definition of gift applied by our Courts includes reference to a case (strikingly similar to the applicant's) which directly addresses the impact of a benefit from a third party. The Australian Federal Court's decision in *Leary* was cited approvingly by the Federal Court of Appeal in *McBurney*, which sets the foundation for the Court of Appeals definitions in *Freidberg*, and again in *Woolner*. At issue in *Leary* was whether a payment of $10,000 to the Order of St. John (a benevolent institution) through a borrowing program was a "gift" for the purposes of claiming a tax benefit pursuant to the *Income Tax Assessment Act*. The Court provided three concurring reasons for judgment, unanimously finding that Leary had not made a gift as he received a benefit in the form of the favourable loan arrangement from a third party lender. All three judges considered and dismissed arguments that the validity of the gift could not be affected by a financing benefit that came through a third party source.[30]

The donation and financing were found to be inextricably tied together

36. Even if the law on gifts involving third party benefits were not clear, the issue of whether the scheme's interjection of a third party lender could insulate the "donation" from the financing benefit does not arise on the facts of this case. The Tax Court judge found as a fact that the financing was not a separate transaction from the alleged donation, and so it would have been inappropriate to consider them in isolation. Specifically, the Tax Court Judge found that the financing arrangement was given to the applicant "in return for the Donation", that the

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[29] *Webb v. R.*, 2004 TCC 619 para. 16; *Doubinin, supra* note 25; *McPherson v. Canada*, 2006 TCC 648 at paras. 7, 15.

[30] *Leary v. Commissioner of Taxation of the Commonwealth of Australia* (1980), 32 A.L.R. 221 (Federal Court of Australia), Respondent's Record TAB 1(A); *McBurney, supra* note 25 ; *Friedberg, supra* note 25 at p. 6032; *Woolner, supra* note 25 at para. 26.

financing arrangement and "donation" were "inextricably tied together by the relevant agreements" and this was "just one interconnected arrangement...."[31]

37. It was in light of these factual conclusions that the Tax Court considered and denied the applicant a tax credit in respect of any portion of his claimed gift. The Court found that no part of his payment was given without the expectation of a return, and the result is consistent with the relevant caselaw, as confirmed by the Federal Court of Appeal.[32]

C. The Tax Court's determinations of fact are not matters of public importance

38. The applicant does not dispute that the determination of the financing arrangement's value, or whether he benefited from receiving it, are questions of fact. This Court has held that the finding of facts and drawing of evidentiary conclusions is the province of the trial judge.[33] The applicant has not identified any legal principle which the Court of Appeal ignored or misapplied in finding no error in the trial judge's factual determinations, or any matter of such importance that would otherwise warrant the intervention of this Court.

39. There is similarly no important question raised regarding the Court's determination that the applicant received the benefit of the financing, or that he expected to receive it. It is undisputed that the applicant received the full benefit of the financing arrangement when he exercised the Put Option on January 16, 2002, and the Tax Court's finding that he expected to receive it is a purely factual matter.

40. As to applicant's challenge of facts he suggests were beyond his knowledge, or the relevance of his expectations regarding the Put Option, this evidence was never challenged at trial and the Court's power to exclude irrelevant evidence is well established and does not raise an issue for this Court to resolve. The applicant's challenge is improper, as these facts were almost exclusively entered by way of an Agreed Statement and the applicant's own witnesses.[34]

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[31] TCC Reasons paras. 32, 33, 49, Applicant Record pp. 85, 87.
[32] TCC Reasons paras. 46-49, Applicant Record p.87; FCA Reasons para. 12, Applicant's Record p. 93; *Hudson Bay Mining and Smelting Co. v. The Queen*, 89 DTC 5515 (FCA).
[33] *Housen v Nikolaisen*, [2002] 2 S.C.R. 235 at 245 and 251-257.
[34] TCC Reasons paras. 8, 9, 15, Applicant Record pp. 75, 76.

D. Pending amendments to the *Act* address leveraged donations and harmony with Quebec

41. The applicant suggests that guidance is needed to clarify the treatment of gifts made using similar donation schemes and to bring uniformity to the treatment of gifts made in Quebec and the rest of Canada. However, as set out in the applicant's supporting affidavit,[35] both issues are addressed in pending amendments to the *Act*. As the guidance sought by the applicant is expected to be provided by Parliament, this Court's intervention is unnecessary.

42. Whether application of the *Civil Code* would result in a different analysis of the applicant's claimed gift does not arise as no part of this case took place in Quebec or involved the application of the *Civil Code*. In addition, the relevance of Quebec's *Civil Code* to interpreting private law issues in the *Act* was already addressed by s. 8.1 of the *Interpretation Act*.[36]

E. Leave should not be granted

43. The decisions of the Courts below do not give rise to any issue of public importance requiring the intervention of this Court.

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[35] Affidavit of David Duff paras. 13, Applicant's Record p. 10.
[36] *Interpretation Act,* R.S., 1985, c. I-21.

PART IV - SUBMISSIONS CONCERNING COSTS

44. There is no reason to depart from the ordinary rule that costs should follow the event.

PART V - ORDER SOUGHT

45. The respondent requests that this application for leave to appeal be dismissed with costs.

ALL OF WHICH IS RESPECTFULLY SUBMITTED

Dated at Toronto this 18th day of February 2011.

Peter A. Vita Q.C.

Aleksandrs Zemdegs

Of counsel for the Respondent

PART VI - TABLE OF AUTHORITIES

	Authority	Cited at Paragraphs
1.	*Doubinin v. R.*, 2005 FCA 298	28, 30, 34
2.	*Housen v. Nikolaisen,* [2002] 2 SCR 235	38
3.	*Hudson Bay Mining and Smelting Co. Limited v. Her Majesty the Queen,* 89 DTC 5515 (FCA)	37
4.	*McPherson v. Canada*, [2006] TCJ No. 519	34
5.	*R. v. McBurney*, [1985] F.C.J. No. 821 (FCA)	28, 35
6.	*Slobodrian v. M.N.R.*, 2003 FCA 350	28, 30
7.	*The Queen v. Friedberg*, 92 D.T.C. 6031 (FCA)	19, 30, 31, 33, 35,
8.	*Webb v. Her Majesty the Queen,* 2004 TCC 619	34
9.	*Woolner v. HMQ,* 99 DTC 5722 (FCA)	30, 31, 35
10.	*Leary v. Commissioner of Taxation of the Commonwealth of Australia* (1980), 32 A.L.R. 221 (Federal Court of Australia)	35