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### Featured Court Cases

***R. (Respondent) v. Ling (Appellant)***

2002 DTC 7572

[Case Summary](#)

Summary: The issue was how to distinguish a civil audit from a criminal tax investigation, and the resulting implications under the Canadian Charter of Rights.

Court: Supreme Court of Canada  
Counsel: Boddez, Thomas for the Appellant

***Her Majesty the Queen (Appellant) v. Jack Walls and Robert Buyyer (Respondents)***

2002 DTC 6964

[2002 SCC 47](#)

Summary: The issue was whether the reasonable expectation of profit test can be used to deny business losses.

Court: Supreme Court of Canada  
Counsel: Boddez, Thomas for the Respondents

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***Weyerhaeuser v. Her Majesty the Queen***

2007 DTC 392

[2007 TCC 65](#)

Summary: The issue was the requirement to withhold on payments to non-resident service providers.

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***Syspro Software Ltd. (Appellant) v. Her Majesty the Queen (Respondent)***

2003 DTC 931

[2003 TCC 498](#)

Summary: The issue was whether royalties payable to a non-resident under a license to reproduce and distribute software are subject to withholding tax.

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***Deanne Ho-A-Shoo (Plaintiff) v. Attorney General of Canada, and the Minister of National Revenue (Defendants) (Class Action)***

2000 DTC 6293

[Case Summary](#)

Summary: Class action challenging the right of the Minister to collect interest on derivative liability assessments.

Court: Ont. Court of Justice (Gen. Div.)

Counsel: Boddez, Thomas for the Plaintiff

***Deanne Ho-A-Shoo (Plaintiff) v. The Attorney General of Canada and the Minister of National Revenue (Defendants)***

2001 DTC 5589

[Case Summary](#)

Court: Ontario Supreme Court of Justice

Counsel: Boddez, Thomas for the Appellant

***Giovanni Zen (Appellant) v. Her Majesty the Queen (Respondent)***

2009 DTC 5156

[2010 FCA 180](#)

Summary: Whether Minister entitled to issue taxpayer RFIs to assist in collection of interest owing on tax already paid by taxpayer — Whether Minister entitled to compliance orders relating to such RFIs — Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.), ss. 160(2), 161(1), 227(10), 227.1(1), 231.2(1), 231.7(1), 232(1) — Federal Courts Rules SOR/2004-283, s. 400(3)(h).

Court: Federal Court of Appeal

Counsel: Boddez, Thomas for the Appellant

***Yui Cheung Kwok and Chi Wo Lo (Appellants) v. Her Majesty the Queen (Respondent)***

2008 DTC 3520

2008 TCC 238

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellants

***James Walker (Appellant) v. Her Majesty the Queen (Respondent)***

2007 DTC 334

2006 TCC 673

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***James Walker (Appellant) v. Her Majesty the Queen (Respondent)***

2005 DTC 5719

2005 FCA 393

Court: Federal Court of Appeal

Counsel: Boddez, Thomas for the Appellant

***Frank Klotz (Appellant) v. Her Majesty the Queen (Respondent)***

2005 DTC 5279

2005 FCA 158

Court: Federal Court of Appeal

Counsel: Boddez, Thomas for the Appellant

***Frank Klotz (Appellant) v. Her Majesty the Queen (Respondent)***

2004 DTC 2236

2004 TCC 147

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***Paul S. Bining (Applicant) v. Her Majesty the Queen (Respondent)***

2003 DTC 5503

2003 FCA 286

Court: Federal Court of Appeal

Counsel: Boddez, Thomas for the Applicant

***Ante Rogic and Maria Rogic (Appellants) v. Her Majesty the Queen (Respondent)***

2001 DTC 855

1999-2483(IT)G, 1999-2484(IT)G

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellants

***Standard Mortgage Investment Corporation, Nardaq Investments Inc., May Developments and Val Bruna Holdings (Appellants) v. Her Majesty the Queen (Respondent)***

2001 DTC 5245

Court: Federal Court of Appeal  
Counsel: Boddez, Thomas for the Appellant

***Deputy Minister of National Revenue, Taxation (Petitioner) v. Shelly Quesnel (Respondent)***

2001 DTC 5602

Court: B. C. Supreme Court  
Counsel: Boddez, Thomas for the Respondent

***Dunn (Appellant) v. Her Majesty the Queen***

2003 DTC 5029

Court: Federal Court of Appeal  
Counsel: Boddez, Thomas for the Appellant

***R. (Respondent) v. Ling (Appellant)***

2000 BCCA 562

Court: B. C. Court of Appeal  
Counsel: Boddez, Thomas for the Appellant

***Fletcher Challenge Canada Limited (Appellant) v. Her Majesty the Queen (Respondent)***

2000 DTC 6437

Court: Federal Court of Appeal  
Counsel: Boddez, Thomas for the Appellant

***Her Majesty the Queen (Appellant) v. Leslie Ann Rutledge (Respondent)***

2003 DTC 5066

2003 FCA 2

Court: Federal Court of Appeal  
Counsel: Boddez, Thomas for the Appellant

***Jack Walls and Robert Buvyer (Appellants) v. Her Majesty the Queen (Respondent)***  
2000 DTC 6025

Court: Federal Court of Appeal  
Counsel: Boddez, Thomas for the Appellants

***Deputy Minister of National Revenue, Taxation (Petitioner) v. Lily Mak (Respondent)***  
99 DTC 5488

Court: B. C. Supreme Court  
Counsel: Boddez, Thomas for the Respondent

***Gwen Murchie v. The Queen***  
97 DTC 3264

Court: Tax Court of Canada  
Counsel: Boddez, Thomas for the Appellant

***Bassanio Wong (Appellant) v. Her Majesty the Queen (Respondent)***  
97 DTC 520

Court: Tax Court of Canada  
Counsel: Boddez, Thomas for the Appellant

***Robert Snowball (Appellant) v. Her Majesty the Queen (Respondent)***  
97 DTC 512

Court: Tax Court of Canada  
Counsel: Boddez, Thomas for the Appellant

***Mar-Tech Pipe Services Limited (Appellant) v. Her Majesty the Queen (Respondent)***  
97 DTC 515

Court: Tax Court of Canada  
Counsel: Boddez, Thomas for the Appellant

***Terrador Investments Limited and Serin Holdings Limited (Appellants) v. Her Majesty the Queen (Respondent)***

96 DTC 2012

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***Vander Nurseries Inc. (Appellant) v. Her Majesty the Queen (Respondent)***

95 DTC 91

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellant

***Dominic Felicella and Pauline Felicella (Appellants) v. Her Majesty the Queen (Respondent)***

95 DTC 402

Court: Tax Court of Canada

Counsel: Boddez, Thomas for the Appellants