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Featured Court Cases

Her Majesty the Queen (Appellant) v. Jack Walls and Robert Buwyer (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, Tom for the Respondents

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, Tom for the Appellant

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568864 BC Ltd.

[2014 TCC 373](#)

Summary: The issue was whether a loss realized on disposition of a patent obtained from a bankrupt debtor in satisfaction of the debt was a terminal loss. Includes the issue of whether the patent was used for purpose of earning income.

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

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, Tom for the Appellant

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

2007 DTC 334

2006 TCC 673

Court: Tax Court of Canada

Counsel: Boddez, Tom 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, Tom for the Appellant