

NOTICE OF APPEAL

(20-A-37)
(Court File No.)
A--28--21

FEDERAL COURT OF APPEAL

BETWEEN:

ROSS JOHNSON

and

HER MAJESTY, THE QUEEN

FEDERAL COURT OF APPEAL	
COUR D'APPEL FÉDÉRALE	
F	29-jan-2021
I	(Appellant)
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E	
D	
D E P O S E	
TORONTO, ON	-1-

(Respondent)

NOTICE OF APPEAL

(pursuant to subsection 27(1.2) of the Federal Courts Act)

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the appellant. The relief claimed by the appellant appears on the following page.

THIS APPEAL will be heard by the Federal Court of Appeal at a time and place to be fixed by the Judicial Administrator. Unless the court directs otherwise, the place of hearing will be as requested by the appellant. The appellant requests that this appeal be heard at COURT OF APPEAL IN TORONTO.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a notice of appearance in Form 341A prescribed by the Federal Courts Rules and serve it on the appellant's solicitor, or where the appellant is self-represented, on the appellant, WITHIN 10 DAYS of being served with this notice of appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the judgment appealed from, you must serve and file a notice of cross-appeal in Form 341B prescribed by the Federal Courts Rules instead of serving and filing a notice of appearance.

Copies of the Federal Courts Rules, information concerning the local offices of the court and other necessary information may be obtained on request to the Administrator of this court at Ottawa (telephone 613-996-6795) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated this 29 day of JANUARY, 2021, ~~2020~~.

Issued by: -JACQUELINE SMITH

(Registry Officer)

Address of local office:

50A, Jackson Street West Hamilton

Hamilton, Ontario L8P 1L4

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SUITE- 200
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TO: Department of Justice Canada

284 Wellington Street

Ottawa, Ontario

Canada K1A 0H8

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the judgment of Justice Guy R. Smith of the Tax Court of Canada dated January 16, 2019 by which:

The Application to extend time to file a notice of appeal made under the Excise Tax Act, with respect to the 2005 taxation year is dismissed, with costs to the Respondent, in accordance with the attached Reasons for Order.

THE GROUNDS OF APPEAL are as follows:

1. The Tax Court of Canada failed to observe a principle of natural justice, procedural fairness or other procedure that it was required by law to observe and acted in any other way that was contrary to law.
2. The Applicant is Onkwehon:we, a member of the Six Nations of the Grand River Territory. He is a status Indian and the Court failed to consider his Aboriginal rights and the Crown's fiduciary duty towards him.
3. Aboriginal rights continue to evolve and this matter is *sui generis* compared to Canadian tax law that governs Canadian citizens.

Dated this 27 day of January 2021.



(Signature of appellant)

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Ohswéken, ON

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