

101

Court File No.: A-245-20

FEDERAL COURT OF APPEAL

BETWEEN:

HER MAJESTY THE QUEEN

and

MMV CAPITAL PARTNERS INC.

Appellant

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE	
FILED	OCT 07 2020
Modelisa Hennessy	
VANCOUVER, BC	

Respondent

NOTICE OF APPEAL

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 Court 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 Vancouver, British Columbia.

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 341 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 after being served with this notice of appeal.

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

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the judgment of the Honourable Justice R.S. Boccock of the Tax Court of Canada (Tax Court) dated August 12, 2020 (Docket 2016-5137(IT)G) by which the respondent's appeals from reassessments made under the *Income Tax Act* (the Act) for 2011 to 2015 taxation years were allowed, with costs.

THE APPELLANT ASKS that:

1. the appeal be allowed with costs in this Court and in the Court below;
2. the judgment of the Tax Court be set aside; and
3. the reassessments under appeal be restored.

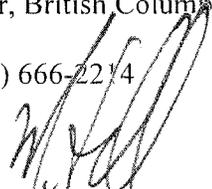
THE GROUNDS OF APPEAL are as follows:

1. the Tax Court, in considering whether the general anti-avoidance rule in s. 245 of the Act applied, erred in law in its conclusions with respect to the object, spirit and purpose of the relevant provisions of the Act, including ss. 111(1)(a), 111(5), and the provisions analogous to s. 111(5) in ss. 37(6.1) and 127(9.1);
2. the Tax Court made reviewable errors in its conclusion that none of the provisions in issue were frustrated or abused within the meaning of s. 245 by the transactions at issue;
3. the Tax Court made reviewable errors by admitting into evidence certain redacted communications between the Canada Revenue Agency and the Tax Policy Branch of the Department of Finance; and
4. such further and other grounds as counsel may advise and this Honourable Court may allow.

October 7, 2020

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