

FEDERAL COURT OF APPEAL

BETWEEN:

CANADIAN WESTERN TRUST COMPANY as TRUSTEE of the FAREED AHAMED TFSA

Appellant

and

HIS MAJESTY THE KING

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 the Federal Court of Appeal in Vancouver, BC.

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 of 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.

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 613-992-4238) 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.

March 9th, 2023 -- Federal Court of Appeal Vancouver

Issued by: 

Address of local office:

Pacific Centre
PO Box 10065
701 W. Georgia St.
Vancouver, British Columbia
V7Y 1B6

TO:

Deputy Attorney General of Canada
900 -- 840 Howe St.
Vancouver, BC
V6Z 2S9

attention: Perry Derksen

APPEAL

THE APPELLANT APPEALS to the Federal Court of Appeal from the judgment of Spiro TCJ (TCC) dated 6 February 2023 (which was pronounced to the Appellant's and Respondent's counsel by email dated 7 February 2023) by which the Court dismissed the Appellant's income tax appeal in the Tax Court of Canada.

THE APPELLANT ASKS that this appeal be allowed, that the judgment of the court below be overturned (with costs) and that the income tax assessments under appeal be vacated.

THE GROUND FOR THE APPEAL is that the learned trial judge erred in law in ruling that the Appellant carried on one or more businesses within the meaning of subsection 146.2(6) of the Income Tax Act ("ITA") by actively buying and selling qualified investments (as such qualified investments are defined under the ITA,

The Appellant requests the Tax Court of Canada to send the following material (that is not in the possession of the Appellant) to Appellant and to the Registry of this court.

- a certified copy of the trial record (including the pre-trial motion filed by the Appellant and all written representations).

March 7, 2023



QED Tax Law Corporation
Per: Timothy W. Clarke
Counsel for the Appellant

718 Main Street, suite 903
Vancouver, BC V6A0B1
Tel: (604)341-3776
Fax: (778)379-3229
tclarke@qedtaxlaw.com