

Dockets: 2011-877(IT)G  
2011-878(IT)G

BETWEEN:

MARIO LAQUERRE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

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Motion dealt with in writing

Before: The Honourable Justice Patrick Boyle

Participants:

For the appellant: The appellant himself

Counsel for the respondent: Anne Poirier

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**ORDER**

These motions regarding the 1999 to 2002 and 2005 taxation years, seeking the exceptional measure of reopening the appeals that the appellant discontinued in 2014, are dismissed. Costs are awarded to the respondent.

Signed at Ottawa, Canada, this 9th day of August 2022.

“Patrick Boyle”

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Boyle J.

Translation certified true  
on this 29th day of October 2024

Margarita Gorbounova

Citation: 2022 TCC 90  
Date: 20220809  
Dockets: 2011-877(IT)G  
2011-878(IT)G

BETWEEN:

MARIO LAQUERRE,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

### **REASONS FOR ORDER**

Boyle J.

[1] These motions concern the 1999 to 2002 and 2005 taxation years and were filed by the appellant in 2022. They relate to appeals that were settled by the appellant's trustee in bankruptcy in 2014, for which notices of discontinuance were filed. The appellant is not arguing that the reassessments were not made in accordance with the terms of the settlement.

[2] In 2022, the appellant filed motions seeking to reopen the appeals. The only explanation given by the appellant to justify the amount of time it took to file the motions is that he had just received documents from the Canada Revenue Agency ("CRA") for which an access to information and privacy request ("ATIP request") had been made. He did not personally receive these documents after his lawyer had made an ATIP request in 2009.

[3] This Court is not satisfied, on a balance of probabilities, that the new documents brought to its attention by the appellant in these motions establish that there was fraud on the part of the CRA or the Department of Justice in connection with the settlement reached with the appellant's trustee in bankruptcy.

[4] This Court is also not satisfied, on a balance of probabilities, that these documents had any impact on the terms of the settlement or the 2014 discontinuances. The settlement was made with the trustee, who signed the discontinuances. There is no evidence before this Court filed by the trustee either before the 2014 discontinuances or in these motions that supports the appellant's allegations.

[5] For these reasons, these motions seeking the exceptional measure of reopening appeals to this Court in respect of which a final settlement was made are dismissed, with costs to the respondent.

Signed at Ottawa, Canada, this 9th day of August 2022.

“Patrick Boyle”

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Boyle J.

Translation certified true  
on this 29th day October 2024

Margarita Gorbounova

CITATION: 2022 TCC 90

COURT FILE NOS.: 2011-877(IT)G  
2011-878(IT)G

STYLE OF CAUSE: MARIO LAQUERRE v. HER MAJESTY  
THE QUEEN

DATE OF HEARING: Motions dealt with in writing

REASONS FOR ORDER BY: The Honourable Justice Patrick Boyle

DATE OF ORDER: August 9, 2022

APPEARANCES:

For the Appellant: The appellant himself  
Counsel for the Respondent: Anne Poirier

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

For the Respondent: François Daigle  
Deputy Attorney General of Canada  
Ottawa, Canada