

Federal Court
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Federal Court of Appeal Decisions

Case name: Maisonnée de Hauterive Inc. c. Canada (Ministère du revenu national)

Court (s) Database: Federal Court of Appeal Decisions

Date: 2001-05-29

Neutral citation: 2001 FCA 171

File numbers: A-155-00

Date: 20010529

Docket: A-155-00

CORAM: DESJARDINS J.A.

LÉTOURNEAU J.A.

NOËL J.A.

BETWEEN:

LA MAISONNÉE DE HAUTERIVE

INCORPORÉE, legally incorporated

artificial entity

Appellant

- AND -

MINISTER OF NATIONAL REVENUE,

Canada Customs and Revenue Agency,

Charities Division

Respondent

Hearing held at Québec, Quebec on Tuesday, May 29, 2001.

Judgment from the bench at Québec, Quebec on Tuesday, May 29, 2001.

REASONS FOR JUDGMENT OF THE COURT BY:
J.A.

LÉTOURNEAU

Date: 20010529

Docket: A-155-00

Neutral reference: 2001 FCA 171

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NOËL J.A.

BETWEEN:

**LA MAISONNÉE DE HAUTERIVE
INCORPORÉE, legally incorporated
artificial entity**

Appellant

- AND -

**MINISTER OF NATIONAL REVENUE,
Canada Customs and Revenue Agency,
Charities Division**

Respondent

REASONS FOR JUDGMENT

(Delivered from the bench at Québec, Quebec
on Tuesday, May 29, 2001)

LÉTOURNEAU J.A.

[1] Despite the excellent argument by Ms. Bibeau and the admirable work done by the Maisonnée de Hauterive Inc., the Court was not satisfied that Revenue Canada's decision denying the latter registration as a charitable organization was vitiated by any error justifying its intervention.

[2] The appeal will be dismissed without costs.

Gilles Létourneau

J.A.

Québec, Quebec

May 29, 2001

Certified true translation

Suzanne M. Gauthier, LL.L. Trad. a.

FEDERAL COURT OF APPEAL

Date: 20010529

Docket: A-155-00

Between:

LA MAISONNÉE DE HAUTERIVE
INCORPORÉE, legally incorporated
artificial entity

Appellant

- AND -

MINISTER OF NATIONAL REVENUE,
Canada Customs and Revenue Agency,
Charities Division

Respondent

REASONS FOR JUDGMENT

FEDERAL COURT APPEAL DIVISION

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT FILE No.: A-155-00

STYLE OF CAUSE: LA MAISONNÉE DE HAUTERIVE
INCORPORÉE, legally incorporated
artificial entity

Appellant

- AND -

MINISTER OF NATIONAL REVENUE,
Canada Customs and Revenue Agency,
Charities Division

Respondent

PLACE OF HEARING: Québec, Quebec

DATE OF HEARING: May 29, 2001

REASONS FOR JUDGMENT

OF THE COURT BY: Létourneau J.A.

DATED: May 29, 2001

APPEARANCES:

Lise Bibeau for the appellant

Roger Leclaire for the respondent

SOLICITORS OF RECORD:

283 boul. Lassale, bureau 6 for the appellant

Baie-Comeau, Quebec

Morris Rosenberg for the respondent

Deputy Attorney

General of Canada

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