

Date: 20060310

Docket: A-467-05

Citation: 2006 FCA 102

Present: NOËL J.A.

BETWEEN:

CAMP MINI-YO-WE INC.

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Dealt with in writing without appearance of parties.

Order delivered at Ottawa, Ontario, on March 10, 2006.

REASONS FOR ORDER BY:

NOËL J.A.

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REASONS FOR ORDER

[1] The applicant organizations, the Canadian Council of Christian Charities and the Christian Sunday School Missions, seek leave to intervene in the present appeal.

[2] The purpose of their intervention is to make submissions on the principles of *stare* decisions and judicial comity. According to the proposed interveners, the Tax Court Judge in the decision under appeal failed to abide by these principles, by departing from an earlier decision on point rendered by a member of the same Court.

[3] It is not necessary, for present purposes, to describe the decision under appeal in great detail. Suffice it to say that it confirms the appellants' liability for Goods and Services Tax in circumstances where, according to the applicants, this liability did not exist on the basis of the earlier decision.

[4] The applicants propose to lead evidence showing that they and others have relied on this earlier decision over time, and that they stand to suffer serious monetary hardship if the decision under appeal is allowed to stand.

[5] There is no doubt that the applicants have a significant interest in the outcome of the appeal. However, in order to obtain the relief which they seek, they must also be able to demonstrate that their proposed intervention will assist the Court.

[6] In this respect, the appellants have already raised the issue on which the proposed intervention is based (Appellant's Memorandum of Fact, paras. 109 to 114), and despite the applicants' argument to the contrary, there is nothing to suggest that the appellant's counsel is not in a position to present this issue as fully, capably and thoroughly as they could.

[7] The application for leave to intervene will accordingly be dismissed with costs.

"Marc Noël"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-467-05

STYLE OF CAUSE: CAMP MINI-YO-WE INC. v.

HER MAJESTY THE QUEEN

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF PARTIES

REASONS FOR ORDER BY:

NOËL J.A.

DATED:

March 10, 2006

WRITTEN REPRESENTATIONS BY:

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