

2020-822(IT)G
TAX COURT OF CANADA

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COUR CANADIENNE DE L'IMPÔT
Filed / Déposé
31/05/2023
Registry Officer/
agent du greffe

BETWEEN:

CHRIS J. ARCHER

Appellant

- and -


HIS MAJESTY THE KING

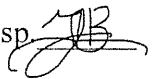
Respondent

CONSENT TO JUDGMENT

The Appellant and the Respondent consent to judgment allowing the appeals from assessments under the *Income Tax Act* (the “*Act*”) with respect to the Appellant’s 2014, 2015 and 2016 taxation years, and referring the matter back to the Minister of National Revenue for reconsideration and reassessment on the basis that:

1. For the 2014 taxation year, the Appellant’s net self-employment professional income assessed be reduced from \$43,772 to \$0;
2. For the 2015 taxation year:
 - a. the Appellant’s net self-employment professional income assessed be reduced from \$48,149 to \$0;
 - b. the Appellant’s disposition of the real property, the municipal address of which is 601 Dorchester Drive, Oshawa, Ontario (the “**Dorchester Property**”) was on account of capital;
 - c. the Dorchester Property was the Appellant’s “principal residence” within the meaning of section 54 of the *Act* for the 2012 – 2015 years;
 - d. the Appellant is entitled to claim the principal residence exemption under paragraph 40(2)(b) of the *Act* in respect of the capital gain on the

Initial for the App. 

Initial for the Resp. 

- disposition of the Dorchester Property such that the capital gain on the property is fully exempt;
- e. the Appellant's taxable capital gain on the disposition of the Dorchester property be reduced from \$50,000 to \$0;
 - f. the subsection 162(1) penalties imposed under the *Act* are deleted.
3. For the 2016 taxation year:
- a. the Appellant's net self-employment professional income assessed be reduced from \$52,964 to \$0; and
 - b. the subsection 162(1) penalties imposed under the *Act* are deleted; and
4. The Appellant is entitled to no further relief in respect of this appeal.
5. Each party shall bear its own costs.

DATED at the City of Toronto, in the Province of Ontario, this 31st, day of May, 2023

Yan David Payne

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Per: Yan David Payne

Counsel for the Appellant

Initial for the App. *YD*

Initial for the Resp. *JB*

DATED at the City of Toronto, in the Province of Ontario, this 31st, day of May,
2023.




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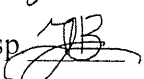
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CONSENT TO JUDGMENT

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Initial for the Resp. *TB*