
Donald Bowman's Career as a Tax Litigator for the Crown, 1962-1971

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KEYWORDS: TAX LITIGATION ■ TAX CASES

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INTRODUCTION

The Honourable Donald G.H. Bowman, former chief justice of the Tax Court of Canada, is universally held in high regard for his contribution, as a member of the bar and of the judiciary, to the practice of tax law in Canada. Academics, accountants, litigators, and tax administrators have benefited and will continue to benefit from his work during three distinct careers, together spanning nearly 50 years: first, as a lawyer with the federal Department of Justice, from 1962 to 1971; then as a partner in the Toronto law firm of Stikeman Elliott Roberts & Bowman, from 1971 to 1991; and finally as a judge with the Tax Court of Canada, from 1991 to 2008.

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This article will focus on Bowman's career with the Department of Justice, which commenced in 1962, shortly after he was called to the Ontario bar. He had articulated with the firm Fasken & Calvin in Toronto, but upon completion of his articles of clerkship, he was not certain that Toronto was the place for him at that time. Consequently, he accepted a position in the Taxation Section at the Department of Justice in Ottawa, the beginning of a remarkably productive nine-year career as a tax litigator for the Crown.

The Department of Justice in 1962 was very small relative to what it became following the Glassco report.¹ It was predominantly a litigation shop—criminal, civil, and tax litigation—but included other branches (bankruptcy, administration, legislation, and advisory). The Taxation Section in Ottawa consisted of only four members: George Ainslie, the director, and three other lawyers, Ed Campbell, Marvin Barkin, and, from 1962, Donald Bowman. These four lawyers were responsible at that time for the litigation of most of the Exchequer Court tax cases in Canada, in addition to doing some Tax Appeal Board work.

The Taxation Section in Ottawa offered a rich volume and mixture of cases, and an assortment of strong, challenging colleagues. It offered to the talented and ambitious young counsel the opportunity of not only working with senior colleagues on large cases, but also to be the lead (and often the only) counsel on substantial matters very early in a career, as detailed below. Bowman took full advantage of this opportunity, taking on a full load of cases of his own and assisting, among others, senior counsel George Ainslie, D.S. (Don) Maxwell (the assistant deputy minister and then the deputy minister of justice), D.J. Wright (civil litigation counsel from the Toronto Justice office, who took cases as a Crown agent after 1963), and C.R.O. Munro (director of the Civil Litigation Section), in appeals to the Exchequer Court of Canada and the Supreme Court of Canada.² During this time, Bowman was in turn assisted by counsel who went on to distinguish themselves as Tax Court of Canada judges, namely, M.J. Bonner, Murray Mogan, and Gerald Rip, now chief justice of the Tax Court.

During his nine years with Justice, Bowman litigated a remarkable number and variety of cases before the Tax Appeal Board, the Exchequer Court, the Federal Court (in 1971 when that court came into existence), and the Supreme Court of Canada. A catalogue of these cases includes a generous slice of the history of tax litigation in those years, many of which are, to this day, included in every tax litigator's and tax practitioner's basic toolkit. *Buckerfield's*, *Harris*, *Johnston Testers*, *New St. James*,

1 Canada, *Royal Commission on Government Organization* (Ottawa: Queen's Printer, 1962-63). The government adopted the commission's recommendation that all lawyers employed as such by the Canadian government should henceforth work within the Department of Justice.

2 In those days, there were many more tax appeals to the Supreme Court of Canada than at the present time; an appeal could be taken to the Supreme Court as of right from a decision of the Exchequer Court where the amount in issue exceeded the threshold of \$10,000. There would not be an intermediary court of appeal until the creation of the Appeal Division of the new Federal Court of Canada in 1971.

Algoma Central Railway, The Investors Group, Gunnar Mining, Tara Explorations, Stewart & Morrison, Udell, Steer, Ottawa Valley Power, Swiss Bank Corporation, and Sissons are cases that still are regarded as authoritative decisions on the issues they addressed.

The judges before whom these cases were argued and from whom decisions were received together constitute a “who’s who” of Canadian judges who made a mark in the area of tax law during the 1962-1971 period: at the Exchequer Court, Jackett P and Noël, Gibson, Cattnach, Sheppard, Kerr, and Walsh JJ; at the Supreme Court, Judson, Cartwright, Martland, Spence, Fauteux, and Pigeon JJ.

The opposing counsel in Bowman’s cases were equally well known in the tax community, and included J.J. Robinette, QC; Willard (Bud) Estey, QC; Wolfe Goodman, QC; Heward Stikeman, QC; Pat Thorsteinsson, QC; Stewart Thom, QC; R.M. Sedgewick, QC; J.H. Laycraft, QC; D.A. Berlis, QC; W.R. Williston, QC; Maurice Regnier; Stan Edwards, QC; Arnold Englander; and J.F. Howard, QC.

The volume of litigation that Donald Bowman handled in the 1962-1971 period is remarkable, especially given its complexity, and cannot be described at any length in this short article. Accordingly, in the discussion that follows, we highlight the salient features of the more notable cases heard by the Exchequer Court, the Federal Court, and the Supreme Court of Canada that Bowman was involved in over those nine years. An appendix to the article provides a more complete catalogue of the cases, listed by year. For the sake of brevity, the text below includes only limited footnote references to specific cases, as the context requires; full citations for all of the listed cases are provided in the appendix.

1963

Bowman assisted senior Justice counsel in three cases reported in 1963: *Consolidated Denison Mines*, *Hill-Clark-Francis*, and *Halley Estate*.

Even in his first full year of public practice, Bowman twice had the opportunity of acting as junior counsel before the Supreme Court of Canada, in *Hill-Clark-Francis* and *Halley Estate*; in the latter case, he assisted the Department of Justice luminary, and director of the Taxation Section, George Ainslie. He also assisted Ainslie in *Consolidated Denison Mines*, an Excise Tax Act³ case before the Exchequer Court, with Noël J on the bench (whom he recalls as “a fine judge”). The issue in *Consolidated Denison Mines* was whether rock bolts are structural devices, which would be a taxable supply, or safety devices and therefore exempt from sales tax. The court found that rock bolts served both purposes and, since the safety aspect was at least as significant as the structural aspect, overturned the finding of the Tariff Board.

1964

The appendix lists six reported decisions in 1964, all from the Exchequer Court of Canada.

3 RSC 1952, c. 100, as amended.

The best known of these decisions are *Buckerfield's* and *Harris*. The *Buckerfield's* decision, rendered by Jockett P, is one of the most widely read judgments in the tax case law. It has long been considered the seminal decision in Canada on the question of de jure control of a corporation, and it remains good authority to this day; notably, the Supreme Court of Canada relied upon the reasoning in *Buckerfield's* in its 1998 decision in *Duba Printers (Western) Ltd. v. The Queen*.⁴ Although decided in the context of the determination of whether three companies, of which Buckerfield's Ltd. was one, were associated within the associated corporation rules in former subsection 39(4) of the Income Tax Act⁵ (a much-litigated provision), the *Buckerfield's* decision has been applied consistently and without modification in situations involving the question of de jure control under both the old statute and subsequent versions of the Act.

The *Harris* case is better known for the decision given by Cartwright J at the Supreme Court of Canada in 1966, discussed below. In *Harris*, the Crown faced one of the more challenging artificial results based on the language of section 18 of the pre-1972 Income Tax Act, which considered property leased with an option to purchase to be purchased property. According to the taxpayer, section 18 permitted capital cost allowance (CCA) to be claimed in respect of the property based on the cost of the property, which in turn was based on the total of lease payments over a 200-year lease plus the option. The Exchequer Court held in favour of the minister. Bowman later recalled litigating this case against J.J. Robinette, whom he remembered as "a perfect gentleman." Seven years later, he would again match up against Robinette in another CCA case involving Denison Mines at the Federal Court Trial Division, and in subsequent appeals in that case to the Federal Court of Appeal and the Supreme Court.⁶ His high regard for the legendary Robinette never changed.

Bowman had the good fortune in his formative years as a tax litigator to work with several outstanding counsel in the Department of Justice. In 1964, he assisted George Ainslie in the *Davis*, *Weinberger*, and *Lade* cases; D.S. Maxwell in *Harris*; and F.T. Cross in *Buckerfield's*.

1965

In 1965, an impressive 14 decisions were rendered in which Bowman was either the lead or assisting counsel. All but one of these cases was heard at the Exchequer Court; the remaining case (*Lade*) was an appeal of that court's 1964 decision to the Supreme Court.

In three of the 1965 cases—*Brown*, *Consolidated Building*, and *Jaimet Estate*—Bowman appeared before the Exchequer Court as the lead counsel.⁷ None of these

4 [1998] 1 SCR 795.

5 RSC 1952, c. 148, as amended.

6 The circumstances of Bowman's involvement in that litigation are explained below (under the heading "Post-1971").

7 It has always been one of the advantages of beginning a career at the Department of Justice that full responsibility for litigation is given early in a career to counsel who demonstrate a willingness and ability to handle that responsibility.

decisions has survived as an oft-cited authority, but the cases cannot have been easy, given the opposing counsel; for example, Consolidated Building Corporation was represented by Heward Stikeman and Wolfe Goodman.

Other cases decided in 1965 have survived as reference cases on basis issues. *Johnston Testers* addressed the capital versus income treatment of a commutation payment to get rid of a royalty obligation. Although the appeal was allowed, Bowman had the opportunity to assist the distinguished Justice counsel D.J. Wright, with whom he would work in a number of subsequent cases. In the *Steer* case, he assisted another distinguished Justice lawyer, D.S. Maxwell, who was the deputy minister of justice at the time. (In those days, the deputy minister was expected to act as counsel for the Crown.) The issue in *Steer* was whether the honouring of a loan guarantee entitled the guarantor-taxpayer to a deduction in the computation of his income, having regard to the fact that the guarantee was given for consideration that was taxed as income. The decision went against the minister and was subsequently appealed to the Supreme Court of Canada, as discussed below (see "1966"). Maxwell and Bowman again represented the Crown, against Heward Stikeman and Pat Thorsteinsson for the taxpayer. Bowman also assisted George Ainslie in the *Investors' Group*, *Lade*, and *Falconbridge* cases.

In other cases decided in 1965, *Gunnar Mining* involved the issue of whether any part of the interest on borrowed money used for in-company operations (which produced primarily exempt income) could be attributed to the earning of non-exempt income from the investment of surplus funds. Gibson J decided, on the evidence, that no link between the borrowed money and the earning of non-exempt income had been made, and dismissed the appeal. The taxpayer appealed the decision to the Supreme Court of Canada; the decision of that court, in 1968, is discussed below. The *Investors' Group* decision remains a standard reference for the interpretation of the Income Tax Act. Finally, in *Pfizer Corporation*, Bowman successfully argued an Excise Tax Act case, the decision in which was affirmed the following year by the Supreme Court of Canada.⁸

1966

In 1966, a remarkable 18 decisions were rendered in which Bowman was involved, 14 from the Exchequer Court and 4 from the Supreme Court (see the appendix). Bowman was the lead counsel in the majority of the Exchequer Court cases. Some of them are justly famous.

New St. James established a core principle of tax law that is applied to this day: that the minister may recompute the loss in a loss year (absent a determination of loss under current subsection 152(1.1))⁹ in circumstances where the loss reported for that year was not disputed by the minister (that is, a notification that no tax was payable was sent to the taxpayer), in order to reassess previous or (usually) subsequent

8 *Pfizer Corporation and Pfizer Co. Ltd. v. The Queen*, 65 DTC 5245 (SCC).

9 RSC 1985, c. 1 (5th Supp.), as amended.

years that are not statute-barred and the taxable income of which is affected by the amount of loss in the loss year. Bowman later had the opportunity to review this principle in his decision as a Tax Court judge in *Aallcann Wood Suppliers Inc.*¹⁰

The *Farmers Mutual Petroleums* and *Freeholders Oil Company* cases decided that expenses incurred to defend the ownership rights to capital assets were themselves capital. These decisions were upheld by the Supreme Court in the following year.¹¹

The principle of taxation in the *Buchanan* case—that a voluntary payment by the company in lieu of notice of dismissal was income from employment—did not survive the *Atkins* decision of the Federal Court of Appeal 10 years later,¹² although the correctness of the latter decision was brought into doubt some years later in obiter dicta of the Supreme Court of Canada in *Jack Cewe Ltd. v. Jorgensen*.¹³

As noted earlier, in 1966 the Supreme Court heard the appeals from the decisions of the Exchequer Court in *Harris* (1964) and *Steer* (1965). In *Harris*, which involved a CCA claim under section 18 that included a deduction for an option to purchase, the Supreme Court upheld the Exchequer Court's decision. In obiter, but famously, Cartwright J held that such a CCA deduction, if permissible by the language of section 18, would constitute a "disbursement or expense made or incurred . . . that, if allowed, would unduly or artificially reduce the income"¹⁴ within the meaning of the anti-avoidance provision in subsection 137(1) of the pre-1972 Act. In *Steer*, which involved a deduction for an amount paid on a loan guarantee, the Supreme Court reversed the Exchequer Court's decision (in favour of the taxpayer) and held the amount to be on capital account.

1967

Canada's centennial year was another productive year for Bowman and marked his full coming of age as a tax litigator. In all seven of the decisions rendered by the Exchequer Court, Bowman was the lead counsel, and he argued three cases before the Supreme Court of Canada, including two appearances as the lead counsel (in *Farmers Mutual* and *Leckie Estate*). (The 10 decisions are listed in the appendix.)

Algoma Central Railway has become a basic reference case on the issue of the characterization of expenses as being on capital or income account. Jackett P found that the geological survey information that the taxpayer had received at its cost was not a capital asset but more in the nature of an advertising expense, and therefore on income account. This decision was affirmed by the Supreme Court in the following year (see "1968" below), notwithstanding the able arguments of lead counsel

10 94 DTC 1475 (TCC).

11 *Farmers Mutual Petroleums Ltd. v. MNR*, 67 DTC 5277 (SCC).

12 *The Queen v. Atkins*, 76 DTC 6258 (FCA).

13 84 DTC 6370 (SCC).

14 *Harris v. The Queen*, 66 DTC 5189, at 5198 (SCC), per Cartwright J, quoting subsection 137(1) of the Act.

Bowman. *Associated Investors* is another basic case in the area of deductibility of expenses that may, prima facie, look like capital expenditures. Jackett P held that advances to salesmen on their commissions, which had not been repaid, were nonetheless expenses on income account, although they did not fall within the strict language of the bad debt provision (now paragraph 20(1)(p) of the Act), because such advances were an integral part of how the taxpayer carried on its profit-making activities. This decision, which represented a significant expansion of the ambit of deductible expenses, was not appealed further.

British Columbia Power, in which Bowman appeared before the Supreme Court with Pat Thorsteinsson as co-counsel, remains a significant decision on the deductibility of corporate expenses that are, strictly speaking, not laid out as part of income-earning activities. The Supreme Court held that the cost of informing shareholders of corporate affairs—in this case the progress of litigation with the province—should be considered part of a corporation's carrying on of a business to earn income. The more recent decision of Bowman J in *International Colin Energy Corporation v. The Queen*¹⁵ may be regarded as reflecting the larger concept of expenses incurred to earn income set forth in *Associated Investors* and *British Columbia Power*.

1968

Bowman was involved in nine decisions rendered in 1968, six from the Exchequer Court and three from the Supreme Court (see the appendix). He was the lead counsel in all of these cases with the exception of *Hunt Estate* (in which he assisted D.S. Maxwell). In addition to his duties as counsel, Bowman was appointed director of the Taxation Section in 1968 and held that position until he left Justice in 1971.

Two of the six Exchequer Court decisions were appealed to the Supreme Court. In *Sissons*, a shareholder had purchased shares and debentures of a loss company, transferred assets into that company on the basis of which it became profitable, and then redeemed the debentures at face value (thus making a significant profit). Gibson J held in favour of the taxpayer, finding that he had not entered into a scheme of profit making; hence, the gain on the debentures was on capital account. This decision was, however, overturned by the Supreme Court in 1969 (see the appendix). *Wahn*, another case decided by the Exchequer Court in favour of the taxpayer, was also reversed on appeal to the Supreme Court¹⁶ (although Bowman was not involved at that hearing). Counsel for the taxpayer in *Wahn* was Willard Estey (who was later appointed to the Supreme Court of Canada).

The three Supreme Court decisions in 1968 were *Gunnar Mining*, *Algoma Central Railway*, and *Hunt Estate*. In *Gunnar Mining*, the Supreme Court upheld the 1965 decision of the Exchequer Court (discussed above), on the additional basis that the income from investments could not be considered as “reasonably attributable to

15 2002 DTC 2185 (TCC).

16 *MNR v. Wahn*, 69 DTC 5075 (SCC).

the production of . . . prime metal . . . or industrial minerals”¹⁷ for depletion allowance purposes. In *Algoma Central Railway*, the Supreme Court upheld the 1967 decision of Jaccett P that the expenditures in issue were on income account. The decisions of the Exchequer Court and, in particular, the Supreme Court in these cases have been influential in capital versus income cases since the 1960s.

Hunt Estate involved shares of Aluminium Limited, a Canadian federally incorporated company, the certificates representing which had been physically situate in the United States at the time of the deceased’s death but had subsequently been seized in Canada in order to enforce an estate tax debt. The Supreme Court held that the shares were situate in Canada and therefore validly seized because the company was subject to corporate laws enacted by the Canadian government.

1969

In 1969, Bowman was involved in nine decisions of the Exchequer Court and in the appeal of *Sissons* to the Supreme Court (see the appendix). He was the lead counsel in all except *Sissons*, where he assisted George Ainslie (as he had so often done before).

In *International Nickel*, a “development expense” case, Bowman convinced Gibson J that a more restrictive interpretation ought to be placed on that term in applying the Income Tax Act. In *Alberta Natural Gas*, the Exchequer Court was persuaded that, under the terms of the contract, part of the consideration for the pipeline service was the payment of US dollars, which at that time were traded at a premium to the Canadian dollar. Accordingly, the premium amount was income to the taxpayer. This case was appealed to, and dismissed by, the Supreme Court three years later,¹⁸ by which time Bowman had left public practice. *Angle*, a shareholder benefit case, became well known to tax practitioners as an issue estoppel case decided by the Supreme Court in 1974.¹⁹ In *Western Electric*, the Exchequer Court decided that consideration paid for proprietary technical information provided to Northern Electric in Canada by Western Electric, a US company, was in the nature of “rents and royalties,” rather than “commercial and industrial profits,” within the meaning of the Canada-US tax convention, thereby requiring withholding tax to be paid to Canada. The Supreme Court dismissed the appeal by Western Electric in 1971 (see the appendix).

In *Cox Estate*, the deceased had made a gift to his wife of sufficient funds for her to simultaneously purchase a life insurance policy with those funds, such that neither cheque would be honoured without the deposit of the other. Cattnach J determined that the gift nonetheless constituted two separate transactions and, accordingly, held for the taxpayer. The decision was overturned by the Supreme Court two years later, on the basis that the exchange of cheques in those circumstances constituted

17 *Gunnar Mining Ltd. v. MNR*, 68 DTC 5035, at 5038-39 (SCC).

18 *Alberta Natural Gas Company v. MNR*, 71 DTC 5400 (SCC).

19 *Angle v. MNR*, 74 DTC 6278 (SCC).

a single transaction entered into for the purpose of avoiding estate tax.²⁰ *Cox Estate* became much relied upon by the Crown in subsequent tax-avoidance cases.

1970

Bowman was the lead counsel in all 10 decisions listed for 1970, 8 of which were Exchequer Court cases and 2 appeals to the Supreme Court (see the appendix). A number of them have survived as influential decisions to this day.

Gunmar Mining was a procedural case and is still referred to in the context of when a court can change a decision that has been entered into the court registry. Tax Appeal Board member Weldon had entered a decision into the Appeal Board registry—"Appeal dismissed"—which did not reflect the agreement of the parties that had been placed on the court record, namely, that if the taxpayer lost on the main issue, it would receive alternative relief in the form of CCA and pre-production expense recognition. The case had already proceeded to the Supreme Court of Canada on the principal issue, which ultimately had been decided against the taxpayer. The matter was then brought before member Weldon in an application to change the decision to reflect the agreement of the parties in the original Tax Appeal Board hearing. Member Weldon then changed his decision from "Appeal dismissed" to "Appeal allowed and referred back to the Minister on the basis of the alternative relief sought."²¹ On appeal to the Exchequer Court, Jackett P held that the Tax Appeal Board member was not entitled, in the absence of a "slip"—which Jackett P found not to be present in this case—to change his decision once it had been entered into the registry.

Stewart & Morrison remains a basic case in the characterization as capital of losses from loans made to a subsidiary to fund operations. *Tara Exploration* is the basic reference case distinguishing between a business per se and the carrying on of a business. An adventure in the nature of trade was a business but it was not, in the still influential view of Jackett P, the carrying on of a business. *Udell*, a decision of Cattanaach J, remains a basic case with respect to the meaning of "gross negligence" in the context of civil penalties under the Income Tax Act. The Supreme Court decision in *Ottawa Valley Power* is an important link in a line of cases, from the English case of *Corporation of Birmingham v. Barnes (H.M. Inspector of Taxes)*²² to *Canadian Pacific Ltd. v. The Queen*,²³ in which reimbursements from contracting parties in respect of costs incurred for assets pursuant to the contract do not reduce the capital cost of those assets for income tax purposes.

In *Avril Holdings*, the Supreme Court heard the appeal of a decision of the Exchequer Court, which had held that debentures paid as consideration for the sale of

20 *MNR v. Cox Estate*, 71 DTC 5150 (SCC).

21 *MNR v. Gunmar Mining Ltd.*, 70 DTC 6135 (Ex. Ct.).

22 (1935), 19 TC 195 (HL).

23 76 DTC 6120 (FCTD).

property in one year but delivered the following year were nonetheless proceeds of disposition in the year of sale.²⁴ The Supreme Court dismissed the appeal.

1971

In 1971, Donald Bowman left public practice for a partnership in the law firm of Stikeman Elliott, which then became (in Ontario) Stikeman Elliott Robarts & Bowman. Nonetheless, he was involved as lead counsel for the Crown in 12 decisions rendered in that year (see the appendix).

Swiss Bank Corporation still provides the basic principles upon which a court can find that parties are not acting at arm's length. *Enjay Chemical* remains a basic case referred to in the context of whether debt forgiveness produces a result on income or capital account. *Denison Mines* involved an odd positioning of the parties: the taxpayer claimed that the expenditure of creating mine pathways was a capital expense for which CCA was the proper treatment, and the minister assessed on the basis that such expenditures were on income account and deductible in the year of expenditure. The years in dispute were the first four years of the mine's operation, during the first three of which income from the mine was tax-exempt. The new Federal Court Trial Division held for the minister, but as discussed below, the decision was appealed.

POST-1971

Even after Bowman left public practice for the private sector, he continued to represent the Crown in matters that he had been involved with while still at the Department of Justice. As discussed above, *Denison Mines* had been decided by the Federal Court Trial Division in 1971, in favour of the Crown. *Denison Mines* appealed the decision to the then new Federal Court Appeal Division, which upheld the trial decision.²⁵ That decision was further appealed to the Supreme Court of Canada, which, in 1974, dismissed the appeal.²⁶ Bowman as lead counsel, assisted by M.J. Bonner, represented the Crown at both the Federal Court of Appeal and the Supreme Court. (Bonner later left Justice for private practice and then went on to have a distinguished career as a member of the tax review board and a judge of the Tax Court of Canada.) *Denison Mines* was Bowman's last legal representation on behalf of the Crown.

CLOSING COMMENTS

During the period in which Donald Bowman was counsel, and then Tax Director, for the Taxation Section of the Department of Justice, he litigated 93 cases at the Exchequer Court, the Federal Court, and the Supreme Court of Canada, an unheard-of level of productivity for what is effectively an eight-year stretch of time, especially considering the complexity of the appeals involved and the stature of opposition

24 *Avril Holdings Ltd. v. MNR*, 69 DTC 5263 (Ex. Ct.).

25 *Denison Mines Limited v. MNR*, 72 DTC 6444 (FCA).

26 *Denison Mines Ltd. v. MNR*, 74 DTC 6525 (SCC).

counsel. For those who worked with Bowman in the Department of Justice during that time, those who knew of his extraordinary capacity for work, his deep and abiding interest in legal analysis, particularly with respect to the kinds of problems that arise in tax law, and in legal results that were sensible as well as logical, it would come as no surprise that he would have a sterling career in the private sector. It would also have come as no surprise to his Justice colleagues that if he were ever appointed to the judiciary, he would excel in that role. He was in fact appointed to the Tax Court of Canada in 1991 and, in a 17-year career on that court culminating in his appointment as chief justice in 2005, he did indeed excel. His careers in the private sector and with the Tax Court are described in the articles that follow.

APPENDIX DECISIONS OF THE EXCHEQUER COURT, THE FEDERAL COURT, AND THE SUPREME COURT OF CANADA INVOLVING DONALD BOWMAN AS CROWN COUNSEL, 1963-1971

1963

- *Consolidated Denison Mines Ltd. et al. v. Deputy MNR*, 63 DTC 1191 (Ex. Ct.)
- *Hill-Clark-Francis Ltd. v. MNR*, 63 DTC 1211 (SCC)
- *Halley Estate v. MNR*, 63 DTC 1359 (SCC)

1964

- *Davis v. MNR*, 64 DTC 5036 (Ex. Ct.)
- *Pichosky v. MNR*, 64 DTC 5105 (Ex. Ct.)
- *Buckerfield's Ltd. et al. v. MNR*, 64 DTC 5301 (Ex. Ct.)
- *Weinberger v. MNR*, 64 DTC 5060 (Ex. Ct.)
- *Lade v. MNR*, 64 DTC 5189 (Ex. Ct.)
- *Harris v. MNR*, 64 DTC 5332 (Ex. Ct.)

1965

- *Towle Estate v. MNR*, 65 DTC 5042 (Ex. Ct.)
- *Johnston Testers Ltd. v. MNR*, 65 DTC 5069 (Ex. Ct.)
- *Steer v. MNR*, 65 DTC 5115 (Ex. Ct.)
- *The Investor's Group v. MNR*, 65 DTC 5120 (Ex. Ct.)
- *Falconbridge Nickel Mines Ltd. v. MNR*, 65 DTC 5304 (SCC)
- *MNR v. Lade*, 65 DTC 5297 (SCC)
- *Brown v. MNR*, 65 DTC 5184 (Ex. Ct.)
- *Consolidated Building Corporation Ltd. v. MNR*, 65 DTC 5211 (Ex. Ct.)
- *Topper v. MNR*, 65 DTC 5014 (Ex. Ct.)
- *MNR v. Gagnon*, 65 DTC 5268 (Ex. Ct.)
- *Jaimet Estate v. MNR*, 66 DTC 5003 (Ex. Ct.)
- *Gunmar Mining Ltd. v. MNR*, 65 DTC 5241 (Ex. Ct.)
- *Vincent v. MNR*, 65 DTC 5056 (Ex. Ct.)
- *Pfizer Corporation and Pfizer Co. Ltd. v. The Queen*, 65 DTC 5245 (Ex. Ct.)

1966

- *New St. James Ltd. v. MNR*, 66 DTC 5241 (Ex. Ct.)
- *Ansell Estate v. MNR*, 66 DTC 5508 (Ex. Ct.)
- *Glassman v. MNR*, 66 DTC 5271 (Ex. Ct.)
- *Buchanan v. MNR*, 66 DTC 5257 (Ex. Ct.)
- *Stratton v. MNR*, 66 DTC 5422 (Ex. Ct.)
- *Freeholders Oil Co. Ltd. v. MNR*, 66 DTC 5235 (Ex. Ct.)
- *Farmers Mutual Petroleums Ltd. v. MNR*, 66 DTC 5225 (Ex. Ct.)
- *Harris v. MNR*, 66 DTC 5189 (SCC)
- *Bilson v. MNR*, 66 DTC 5412 (Ex. Ct.)
- *The Queen v. Inter-Provincial Commercial Discount Corp. Ltd.*, 66 DTC 5107 (Ex. Ct.)
- *Vincent v. MNR*, 66 DTC 5123 (SCC)
- *Hunt Estate v. MNR*, 66 DTC 5322 (Ex. Ct.)
- *Quemont Mining Corp. Ltd. et al. v. MNR*, 66 DTC 5376 (Ex. Ct.)
- *Crosbie Estate v. MNR*, 66 DTC 5424 (Ex. Ct.)
- *Towle Estate v. MNR*, 67 DTC 5003 (SCC)
- *MNR v. Steer*, 66 DTC 5481 (SCC)
- *Morgan Securities Ltd. v. MNR*, 67 DTC 5015 (Ex. Ct.)
- *British Columbia Power Corp. Ltd. v. MNR*, 66 DTC 5310 (Ex. Ct.)

1967

- *Metropolitan Taxi Ltd. v. MNR*, 67 DTC 5073 (Ex. Ct.)
- *Algoma Central Railway v. MNR*, 67 DTC 5091 (Ex. Ct.)
- *Associated Investors of Canada Ltd. v. MNR*, 67 DTC 5096 (Ex. Ct.)
- *Custom Glass Ltd. v. MNR*, 67 DTC 5207 (Ex. Ct.)
- *Electric Power Equipment Ltd. v. MNR*, 67 DTC 5322 (Ex. Ct.)
- *Marflo Drilling Co. Ltd. v. MNR*, 67 DTC 5196 (Ex. Ct.)
- *Quality Checkd Dairy Products Assoc'n (Co-op) v. MNR*, 67 DTC 5303 (Ex. Ct.)
- *MNR v. Leckie Estate*, 67 DTC 5062 (SCC)
- *Farmers Mutual Petroleums Ltd. v. MNR*, 67 DTC 5277 (SCC)
- *British Columbia Power Corp. Ltd. v. MNR*, 67 DTC 5258 (SCC)

1968

- *Wahn v. MNR*, 68 DTC 5023 (Ex. Ct.)
- *Sissons v. MNR*, 68 DTC 5236 (Ex. Ct.)
- *Terminal Dock and Warehouse Co. Ltd. v. MNR*, 68 DTC 5060 (Ex. Ct.)
- *Settler Oils Ltd. v. MNR*, 68 DTC 5168 (Ex. Ct.)
- *Sherritt Gordon Mines Ltd. v. MNR*, 68 DTC 5180 (Ex. Ct.)
- *Golden Horseshoe Turkey Farms Ltd. v. MNR*, 68 DTC 5198 (Ex. Ct.)
- *Hunt Estate v. The Queen*, 68 DTC 5075 (SCC)
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