

Federal Court of Appeal



Cour d'appel fédérale

Date: 20260527

Docket: A-260-25

Citation: 2026 FCA 103

**CORAM: LEBLANC J.A.
GOYETTE J.A.
PAMEL J.A.**

BETWEEN:

BRANT INVESTMENTS LTD.

Appellant

and

HIS MAJESTY THE KING

Respondent

Heard at Vancouver, British Columbia, on May 27, 2026.
Judgment delivered from the Bench at Vancouver, British Columbia, on May 27, 2026.

REASONS FOR JUDGMENT OF THE COURT BY:

GOYETTE J.A.

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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on May 27, 2026).

GOYETTE J.A.

[1] Brant Investments Ltd. appeals an interlocutory order of the Tax Court of Canada that dismissed its motion to compel the Canada Revenue Agency to answer two questions on discovery: 2025 TCC 95.

[2] Since the determination of whether questions and related undertakings are permissible is a fact-based inquiry, this Court can only intervene if the Tax Court committed a palpable and overriding error or an extricable error of law: *Madison Pacific Properties Inc. v. Canada*, 2019 FCA 19 at paras. 24–25; *684761 B.C. Ltd. v. Canada*, 2015 FCA 123 at para. 3, citing *Canada v. Lehigh Cement Limited*, 2011 FCA 120 at paras. 24–25 and other decisions.

[3] The Tax Court applied the well-known legal test from *Lehigh Cement* (at para. 34) and Rule 95 of the *Tax Court of Canada Rules (General Procedure)*, S.O.R./90-688a, to determine whether the questions were relevant. Applying that test, it found the two questions to be irrelevant to the issues raised by Brant in its appeal. The Tax Court provided detailed reasons for its findings.

[4] Brant has not persuaded us that the Tax Court made a reviewable error in dismissing the motion. In particular, Brant has not persuaded us that the Tax Court misapplied the *Lehigh Cement* test. We will therefore dismiss the appeal with costs.

"Nathalie Goyette"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:	A-260-25
STYLE OF CAUSE:	BRANT INVESTMENTS LTD. v. HIS MAJESTY THE KING
PLACE OF HEARING:	VANCOUVER, BRITISH COLUMBIA
DATE OF HEARING:	MAY 27, 2026
REASONS FOR JUDGMENT OF THE COURT BY:	LEBLANC J.A. GOYETTE J.A. PAMEL J.A.
DELIVERED FROM THE BENCH BY:	GOYETTE J.A.

APPEARANCES:

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