

**SUPREME COURT OF CANADA**

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| **Citation :** Toronto-Dominion Bank *v*. Canada,  2012 SCC 1, [2012] 1 S.C.R. 3 | **Date** : 20120112  **Docket** : 33878 |

Between:

Toronto-Dominion Bank

Appellant

and

Her Majesty The Queen

Respondent

**Official English Translation**

**Coram** : LeBel, Deschamps, Abella, Rothstein, Cromwell, Moldaver and Karakatsanis JJ.

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| **Reasons for Judgment** :  (para. 1) | LeBel J. (Deschamps, Abella, Rothstein, Cromwell, Moldaver and Karakatsanis JJ. concurring) |

Toronto-Dominion Bank *v*. Canada, 2012 SCC 1, [2012] 1 S.C.R. 3

Toronto-Dominion Bank *Appellant*

v.

Her Majesty The Queen *Respondent*

**Indexed as:  Toronto-Dominion Bank *v*. Canada**

2012 SCC 1

File No.:  33878.

2012:  January 12.

Present:  LeBel, Deschamps, Abella, Rothstein, Cromwell, Moldaver and Karakatsanis JJ.

on appeal from the federal court of appeal

*Taxation — Administration and enforcement — Bankruptcy and Insolvency — Immunity from seizure — Requirement to pay sent by Minister of Revenue to bank where tax debtor held account — Tax debtor subsequently filing notice of proposal under Bankruptcy and Insolvency Act — Subsequent notice of proposal not having precedence over requirement to pay — Excise Tax Act, R.S.C. 1985, c. E-15, s. 317(3) — Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, ss. 69, 70.*

APPEAL from a judgment of the Federal Court of Appeal (Blais, Noël and Trudel JJ.A.), 2010 FCA 174, 405 N.R. 282, 325 D.L.R. (4th) 174, 69 C.B.R. (5th) 190, 2010 GTC 1057 (p. 1844), [2010] G.S.T.C. 99, [2010] F.C.J. No. 878 (QL), 2010 CarswellNat 2936, affirming a decision of Angers J., 2009 TCC 522, [2010] G.S.T.C. 16, 2010 G.T.C. 28 (p. 167), [2009] T.C.J. No. 465 (QL), 2009 CarswellNat 4941. Appeal dismissed.

Éric Potvin and André Rousseau, for the appellant.

*Christian Boutin* and *Pier-Olivier Julien*, for the respondent.

English version of the judgment of the Court delivered orally by

[1] LeBel J. ― We agree with the reasons of Noël J.A. of the Federal Court of Appeal (2010 FCA 174, 405 N.R. 282). The appeal is accordingly dismissed without costs.

*Judgment accordingly.*

*Solicitors for the appellant:  Lapointe Rosenstein Marchand Melançon, Montréal.*

*Solicitors for the respondent:  Larivière Meunier, Québec.*