

Edmond v The Queen, 2011 TCC 142 (eng translation)

Sales Employee Expense Deduction and Existence of a Source of Property Income

Edmond v The Queen, [2011 TCC 142](#)

BRIEF SUMMARY ONLY

Sales Employee Expense Deduction

Taxpayer claimed, *inter alia*, a deduction for travel expenses from his last appointment to his home pursuant to paragraph 8(1)(f). The Minister denied this portion of the deduction on the basis that this travel segment was personal. The Court referred to the decisions in *Toutov v The Queen*, [2006 DTC 2928](#), and *Campbell v The Queen*, [2003 DTC 420](#), that held that a taxpayer who works from home (home is a regular place of work) may deduct travel expenses from and to the home done as part of the employment. The deductions were allowed.

Source of Property Income

The taxpayer claimed rental losses which the Minister denied on the basis that there was no source of property income to which the losses related. The taxpayer had purchased an inn and had rented the Inn to a wholly owned corporation. The corporation didn't have sufficient income to pay the rental amounts to the taxpayer, being the source of the rental loss. The Court referred to the decision of the SCC in *Stewart v The Queen*, [\[2002\] 2 SCR 645](#), to identify the test of a source of business or property income, and held that this taxpayer was lacking the subjective intention to profit through the rental arrangement.

If you like this website, please share with others and consider [supporting us with a donation](#):

[Back To Top](#)