

# MISREPRESENTATION DEFINES THE LIMIT OF REASSESSING BEYOND THE LIMITATION PERIOD: *INVEST INVESTMENTS LTD. V. CANADA*, CANADIAN TAX JOURNAL, (2015) VOL. 63, NO. 4.

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## INTRODUCTION

*Invest Investments Ltd.*<sup>51</sup> came before the BC Supreme Court by way of a summary trial application and is one of several recent examples of bad judgment on the part of the CRA in litigating a reassessment with faint hope of success. The court found that the statutory limitation period applied to bar the CRA from reassessing the taxpayer.

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