

Federal Court of Appeal



Cour d'appel fédérale

Date: 20251104

Docket: A-282-24

Citation: 2025 FCA 197

**CORAM: STRATAS J.A.
MONAGHAN J.A.
ROUSSEL J.A.**

BETWEEN:

**RUSSELL ANTHONY PORISKY, ELAINE
LOUISE GOULD and ELAINE LOUISE
MADELINE GOULD**

Appellants

and

HIS MAJESTY THE KING

Respondent

Heard at Vancouver, British Columbia, on November 4, 2025.
Judgment delivered from the Bench at Vancouver, British Columbia, on November 4, 2025.

REASONS FOR JUDGMENT OF THE COURT BY:

MONAGHAN J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench at Vancouver, British Columbia, on November 4, 2025).

MONAGHAN J.A.

[1] Between 2004 and 2008, the appellants promoted the idea that people could avoid the obligations to pay income tax and to collect goods and services tax based on Mr. Porisky's interpretation of the tax legislation and the Supreme Court of Canada's decision in

Stewart v. Canada, 2002 SCC 46. To this end, Mr. Porisky established the Paradigm Education Group. Under that name, the appellants hosted seminars, for which they sold tickets, and sold books, training manuals, videos and other written material. Over the five years in issue, they generated more than \$1.4 million in gross revenues. Nonetheless they reported no income, paid no income tax, and neither collected nor remitted goods and services tax.

[2] The Minister of National Revenue assessed the appellants for unpaid income taxes and uncollected goods and services taxes, and imposed penalties on them. In issuing the assessments, the Minister considered the appellants equal partners in a partnership. The appellants unsuccessfully appealed the assessments to the Tax Court of Canada: *Porisky v. The King*, 2024 TCC 84 (*per* Wong J). The Tax Court found the appellant’s activities were “conducted in a manner consistent with objective standards of business-like behaviour”, were “profit-making” and thus a source of income: reasons at para. 41.

[3] The appellants appeal, asserting the Tax Court erred. While they raise many issues, all turn on us accepting Mr. Porisky’s views regarding the interpretation of *Stewart*—that because they claim they had no subjective intention to earn a profit, the appellants’ activities were not a source of income, but a personal endeavour.

[4] This Court has consistently rejected those views: *Meerman v. Canada*, 2019 FCA 119, leave to appeal to SCC refused, 38886 (13 February 2020); *De Geest v. Canada*, 2022 FCA 22; *Shull v. Canada*, 2025 FCA 25. Simply put, the appellants have not identified any error of law or palpable and overriding error. Therefore, this appeal has no merit and must be dismissed.

[5] Accordingly, we will dismiss the appeals with costs in the all-inclusive fixed amount of \$2,500.

"K.A. Siobhan Monaghan"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-282-24

STYLE OF CAUSE: RUSSELL ANTHONY PORISKY,
ELAINE LOUISE GOULD and
ELAINE LOUISE MADELINE
GOULD v. HIS MAJESTY THE
KING

PLACE OF HEARING: VANCOUVER, BRITISH
COLUMBIA

DATE OF HEARING: NOVEMBER 4, 2025

**REASONS FOR JUDGMENT OF THE COURT
BY:** STRATAS J.A.
MONAGHAN J.A.
ROUSSEL J.A.

DELIVERED FROM THE BENCH BY: MONAGHAN J.A.

APPEARANCES:

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ON THEIR OWN BEHALF

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FOR THE RESPONDENT

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