IN THE FAMILY COURT OF NOVA SCOTIA

Citation: C.A.L. v. P.M.L., 2009 NSFC 20

Date: 20090831 Docket: 08Y061548 Registry: Yarmouth

Between:

C.A.L.

Applicant

v.

P.M.L.

Respondent

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Judge: The Honourable John D. COMEAU

Chief Judge of the Family Court of Nova Scotia

Heard: Yarmouth, Nova Scotia, August 5, 2009

Written Decision: August 31, 2009

Issue: Child and spousal support. Determination of income. Self-employed

earnings.

Summary: The respondent is a self-employed fisherman who is the sole shareholder

of a limited company set up to run his business of fishing. He also set up a family trust as a form of tax planning. The parties separated after a fifteen year marriage and each one has custody of one of the two children of the marriage. The Applicant request child and spousal support. The parties entered into an interim consent order in December of 2008 for the payment of child and spousal support. There are arrears with respect to this order, the amount of which is disputed. The Respondent supplied both corporate and personal income and expenses. Valuation of assets, some which have been amortized (depreciated) have been

considered.

Result:

The Court imputes the respondent's income at \$75,000 per annum and discussed the prospective notice of determinations of annual income. The Court considered *Wilcox v. Snow*, 1999 NSCA 163 which dealt with how to determine self-employed income. The applicant's income was found to be \$12,000 per annum. Child support was determined based on a shared parenting scenario and set off income as outlined in *Contino* v. *Contino*, 2005 S.C.C. 63. The applicant was entitled to spousal support (economic dependency) and it was determined by using the spousal support advisory guidelines. The set off amount of \$583 a month was ordered for child support and spousal support of \$737 both payable to the applicant

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