

Federal Court



Cour fédérale

Date: 20221215

Docket: T-1497-20

Citation: 2022 FC 1739

Vancouver, British Columbia, December 15, 2022

PRESENT: The Honourable Madam Justice Heneghan

BETWEEN:

LORAN THOMPSON

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. INTRODUCTION

[1] Mr. Loran Thompson, carrying on business as “Native Food Distribution” (the “Applicant”), seeks judicial review of the Decision (the “Decision”) of the Canada Border Services Agency (the “CBSA”), made on May 17, 2019. In that Decision, the CBSA advised the Applicant that it was unable to process his request to appeal the decision about remission of duties since his appeal was considered to be invalid.

[2] The Attorney General of Canada is the Respondent (the “Respondent”), pursuant to Rule 303(2) of the *Federal Courts Rules*, SOR/98-106 (the “Rules”).

[3] In his Notice of Application, the Applicant seeks the following relief:

[...] *mandamus* for the CBSA to provide an Appeal of the \$1,501,474.56 tariff amount in consideration of the rights granted to the Applicant as an aboriginal man under the *Constitution Act*, 1982.

II. PROCEDURAL HISTORY

[4] By a Notice of Motion filed on November 13, 2019, the Applicant sought an extension of time to commence an application for judicial review of the Decision.

[5] By an Order issued on January 17, 2020, Justice Elliott dismissed the Motion, without prejudice to the submission of another motion, supported by fresh materials.

[6] The Applicant submitted another Motion on September 25, 2020. By an Order issued on November 24, 2020, Justice Little granted an extension of time and the Applicant filed his Application for judicial review on December 11, 2020.

[7] The matter was set for a hearing on January 18, 2022. It did not proceed on that date. The Court engaged in a discussion with the parties and noted some deficiencies in the record and in the name of the Applicant. A written Direction was issued on January 18, 2022. The parties filed further memoranda of argument and the matter was rescheduled for hearing on June 15, 2022.

III. BACKGROUND

[8] The details below are taken from the Certified Tribunal Record (the “CTR”) that was filed pursuant to Rule 318 of the Rules and the affidavits filed by the parties.

[9] The Applicant filed his own affidavit, sworn on March 4, 2020. This affidavit was included in both his first Application record, filed on September 24, 2021, and in his second Application record that was filed on March 25, 2022.

[10] The Applicant also included in his Application records the affidavit of Mr. Wilfred Davey, a person who assisted the Applicant with his application to obtain an extension of time within which to pursue an application for judicial review.

[11] As well, Mr. Davey assisted the Applicant in his efforts to resolve the issue of duties. With leave of the Court, Mr. Davey appeared at the hearing of the Application on January 18, 2022, and June 15, 2022. He made representations on behalf of the Applicant.

[12] The Respondent filed the affidavit of Mr. Jan Wojcik, affirmed on April 6, 2021.

[13] Mr. Wojcik is a Senior Recourse Program Advisor with the CBSA. He deposed that, in that position, he has access to certain records relating to the business operated by the Applicant. In his affidavit, he referred to the *Akwesasne Residents Remission Order*, SOR/91-412 (the

“Remission Order”), which allows the importation of certain goods from the United States of America into Canada, without the payment of duties

[14] Mr. Wojcik outlined the history of events leading up to the determination that duties were owing in respect of certain goods imported into Canada in 2014, and to the demand for payment of duties in the amount of \$1,501,474.56. That demand was made by way of the Detailed Adjustment Statements (“DAS”) that were issued on August 31, 2017. Copies of the DAS were attached as exhibits to his affidavit.

[15] The Applicant conducted a written cross-examination of Mr. Wojcik by providing a list of questions. The responses from Mr. Wojcik are attached as Exhibit “1a” to the Applicant’s affidavit.

[16] The Applicant is a member of the Akwesasne Mohawk Nation, living in Akwesasne, Ontario on the Mohawk Nation Territory. He describes himself as a “Haudenosaunee man”.

[17] The Applicant operated a community store that sold food and other products to residents of the Akwesasne Reserve.

[18] On several occasions in 2014, the Applicant went to the United States to buy inventory. He returned to Canada via the Ambassador Bridge in Windsor, Ontario. When he imported goods in 2014, he received a remission of duties pursuant to the Remission Order.

[19] A letter dated April 24, 2017, was sent to the Applicant, advising that a “verification” had been conducted relative to the goods that had been declared by Native Food Distribution between January 1, 2014, and June 30, 2015. Following this process, the CBSA determined that the goods imported in 2014 did not meet the conditions of the Remission Order because the Applicant did not enter Canada at the border in Cornwall.

[20] The Respondent refers to this letter as a “Directed Compliance Letter”, by which the CBSA requested certain information as follows [*sic* throughout]:

[...] Please submit an Adjustment Request Form (B2) and the following supporting documents within 90 days of this letter:

- Adjustment Request Form (B2) removing the special authority 91-1129;
- Bill of lading;
- Commercial invoice;
- Purchase order.

[21] The CBSA also warned that failure to provide the requested “corrections” could result in the imposition of “Administrative Monetary Penalties”.

[22] The CBSA sent another letter dated May 18, 2017, containing the same request for information set out in the letter of April 24, 2017.

[23] A Notice of Arrears, for the amount of \$1,501,474.56, was issued on March 7, 2018.

[24] A Notice of Lien Action was issued on April 9, 2018, relative to the amount claimed in the Notice of Arrears, dated March 7, 2018.

[25] The Canada Revenue Agency (the “CRA”) sent a letter, dated September 11, 2018, signed by E. MacDonald, Customs Collections, to the Applicant, advising that according to its records, the amount of \$1,501,474.56 had not been paid and remained outstanding.

[26] By letter dated October 15, 2018, sent by facsimile on October 22, 2018, the Applicant responded to Ms. MacDonald. He advised that he was unaware of the claim for outstanding customs charges and asked for particulars. He provided background about the operation of “Native Food Distribution” and said that “my company has not been in operations since 2014 (right after the meeting with Customs)”.

[27] In this letter, the Applicant requested “specifics” about the matter raised in the letter of September 11, 2018. He claimed that since his “meeting with Customs in 2014”, his former business partners had fraudulently used his company name and address to import goods without his knowledge or consent.

[28] By letter dated December 18, 2018, Ms. Annie Grenier, Regional Programs Manager, Trade Operations Division of the CBSA replied to the Applicant. She wrote that the Applicant’s letter of October 15, 2018, was received by her office on November 14, 2018. She also referred to documents that she was enclosing in her letter, including the DAS and advised the Applicant that he could seek judicial review of the DAS in the Federal Court, as follows:

Please note that a review of the decision on the Detailed Adjustment Statements may be made according to section 18.1 of the *Federal Courts Act*. The Federal Court has concurrent original jurisdiction in all cases in which duties relief is claimed against the crown.

[29] By letter dated January 12, 2019, Mr. Davey wrote on behalf of the Applicant in respect of the letter dated September 11, 2018, from Ms. MacDonald. The letter was addressed to “Ms. Anne Griemen, Ruling Officer” [*sic*].

[30] In this letter, the Applicant objected to the assessment by the CRA, claiming that the Akwesasne Reserve is a “tax free and duty free zone” and that he is adhering to his “inherited rights” as per the *Constitution Act, 1982*, being Schedule B to the *Canada Act 1982 (U.K.), 1982*, c. 11 (the “*Constitution Act, 1982*”).

[31] In the letter dated January 12, 2019, the Applicant also said [*sic* throughout]:

4. I am making a motion to extend the time to Tax Court Canada, as Mr. Loran Thompson has exceeded his 45 days as indicated in your letter September 11, 2018

5. I am also making a motion to object to your assessment to Tax Court Canada 2014-2015 as indicated from Anne Grieman, the sections your refer to have not been explained section 18.1 of the federal Courts Act, Please clarify

[32] By letter dated February 5, 2019, Ms. Line Lanthier, Senior Registry Officer with the Tax Court of Canada, advised the Applicant that certain documents were missing from his submissions. She advised that nothing further would be done until the necessary information was provided.

[33] The Applicant responded to Ms. Lanthier by a letter, dated April 23, 2019, referring to several enclosures including a copy of a request for an extension of time to file an objection to the assessment of duties.

[34] According to a facsimile cover sheet dated May 13, 2019, E. MacDonald, Collection Officer, Customs Selection Section, the CRA sent the Applicant a copy of the letter dated September 11, 2018.

[35] By letter dated May 17, 2019, Audrey McMillan on behalf of Trade Triage Unit, CBSA, advised the Applicant that the Notice of Objection submitted by him “was forwarded to us and we received it March 7, 2019 as a request for a re-determination or a further re-determination pursuant to section 60 of the Customs Act (CA)”.

[36] Ms. McMillan went on to say that the CBSA was unable to “process” the Applicant’s request because the “appeal is considered to be invalid”.

[37] The Applicant seeks judicial review of the Decision of the CBSA as set out in its letter dated May 17, 2019.

IV. SUBMISSIONS

A. *The Applicant's Submissions*

[38] The Applicant argues that he complied with the requirements of the Remission Order by reporting the importation of the goods at the Cornwall customs office. He argues that he was not required to bring in the goods through Cornwall.

[39] Further, the Applicant submits that as a member of the Haudenosaunee Iroquois Confederacy, he is not subject to the laws of Canada. He pleads that the Iroquois enjoy tax-free status that “constitutes a treaty right”. He argues that the actions of the CRA amount to a breach of section 35 of the *Constitution Act, 1982, supra*.

[40] As well, the Applicant argues that the actions of the CBSA are discriminatory. He criticizes the lack of an affidavit from Mr. McGregor and complains that he was denied the opportunity to present his case to the Canadian International Trade Tribunal (the “CITT”).

B. *The Respondent's Submissions*

[41] The Respondent argues that the evidence shows that the Applicant reported the importation of goods at the Windsor Ambassador Bridge customs office, instead of at the Cornwall customs office, he did not comply with section 8(a) of the Remission Order and accordingly, the conditions for the remission of duties did not exist.

[42] The Respondent further submits that the DAS were reasonably issued. As well, he argues that the conditions do not exist for an appeal by the Applicant to the CITT, pursuant to section 60 of the *Customs Act*, R.S.C. 1985, c. 1 (2nd Supp.) (the “Act”).

V. DISCUSSION AND DISPOSITION

[43] The Applicant seeks judicial review of a Decision set out in a letter dated May 17, 2019, from the CBSA to the Applicant. The letter purports to deny the Applicant’s appeal against the cancellation of the remission of certain duties upon the importation of goods into Canada. The letter is identified by the Applicant as the “decision” in his Notice of Application for judicial review.

[44] The operative part of the letter provides as follows:

The Notice of Objection you submitted to the Canada Revenue Agency was forwarded to us and we received it March 7, 2019 as a request for a re-determination or a further re-determination pursuant to section 60 of the *Customs Act* (CA). Your appeal request is related to the remission of duties under the Akwesasne Residents Remission Order (91-1129) and the 3 subsequent Detailed Adjustment Statements (DAS) that were issued under the *Customs Tariff*. The crux of the issue is that the goods did not meet the conditions of Sections 7, 8 and 9 of the Akwesasne Residents Remission Order (91-1129) as the goods were reported under section 12 of the CA at the Windsor – Ambassador Bridge instead of the Cornwall customs office at the time of importation and accounted for at the Windsor – Ambassador Bridge instead of the Cornwall customs office under section 32 of the CA.

Unfortunately, we are not able to process your request as your appeal is considered to be invalid for the following reasons:

1. The remission of duties under the Akwesasne Residents Remission Order (91-1129) does not constitute a re-determination or further re-determination of origin, tariff classification, value

for duty or marking and therefore cannot be considered under section 60.

2. Under section 60, an appeal request may be made only after all amounts owing as duties and interest in respect of the goods are paid or security satisfactory to the Minister is given in respect of the total amount owing. You have not met this requirement.
3. Under section 60, an appeal request must be made within 90 days of being given notice under subsection 59(2). You have not met this requirement.
4. Furthermore, an application for extension of time under section 60.1 cannot be considered as any application would have had to have been made within one year after the expiry of the time set out in section 60.

Should you feel that you have grounds for a judicial review, you may wish to file a request to the Federal Court within 30 days.

[45] The letter spells out that the remission of duties is not available because the importation of the goods did not meet the terms of sections 7, 8 and 9 of the Remission Order. Those sections provide as follow:

7 The remission referred to in section 4 is granted to an Akwesasne resident on condition that

(a) the goods are reported under section 12 of the *Customs Act* at the Cornwall customs office at the time of importation and accounted for at the Cornwall customs office

7 La remise visée à l'article 4 est accordée au résident d'Akwesasne aux conditions suivantes:

a) les marchandises sont déclarées, conformément à l'article 12 de la *Loi sur les douanes*, au bureau de douane de Cornwall au moment de leur importation et y sont déclarées en détail

under section 32 of that Act;

(b) an authorized identification is presented by the Akwesasne resident to the customs officer at the Cornwall customs office at the time of importation;

(c) the goods are for the personal use of that Akwesasne resident or are imported for the personal use of another Akwesasne resident;

(d) the goods that are imported for personal use are not sold or otherwise transferred within 12 months after the day of importation, other than to an Akwesasne resident for the personal use of that Akwesasne resident; and

(e) where duties have been paid, a claim for remission is made to the Minister of National Revenue within two years after the day the goods are accounted for under section 32 of the *Customs Act*.

8 The remission referred to in section 5 is granted to an owner or operator of a duly

conformément à l'article 32 de cette loi;

b) le résident d'Akwesasne présente une pièce d'identité autorisée à l'agent des douanes du bureau de douane de Cornwall au moment de l'importation des marchandises;

c) les marchandises sont destinées à l'usage personnel du résident d'Akwesasne ou sont importées pour l'usage personnel d'un autre résident d'Akwesasne;

d) dans les 12 mois suivant la date de leur importation, les marchandises importées pour usage personnel ne sont vendues ou autrement cédées à nul autre qu'un résident d'Akwesasne pour son usage personnel;

e) lorsque des droits ont été payés, une demande de remise est présentée au ministre du Revenu national dans les deux ans suivant la date de la déclaration en détail des marchandises, faite conformément à l'article 32 de la *Loi sur les douanes*.

8 La remise visée à l'article 5 est accordée au propriétaire ou à l'exploitant d'un magasin communautaire dûment

authorized community store on condition that

(a) the goods set out in the schedule are reported under section 12 of the *Customs Act* at the Cornwall customs office at the time of importation and accounted for at the Cornwall customs office under section 32 of that Act;

(b) evidence of the authorization to operate the duly authorized community store is presented to the customs officer at the Cornwall customs office at the time of importation;

(c) the goods set out in the schedule are sold only to Akwesasne residents for their personal use or the personal use of another Akwesasne resident; and

(d) where duties have been paid, a claim for remission is made to the Minister of National Revenue within two years after the day the goods are accounted for under section 32 of the *Customs Act*.

9 The remission referred to in section 6 is granted to the Mohawk Council of

autorisé, aux conditions suivantes:

a) les marchandises énumérées à l'annexe sont déclarées, conformément à l'article 12 de la *Loi sur les douanes*, au bureau de douane de Cornwall au moment de leur importation et y sont déclarées en détail conformément à l'article 32 de cette loi;

b) une preuve de l'autorisation d'exploiter le magasin est présentée à l'agent des douanes du bureau de douane de Cornwall au moment de l'importation des marchandises;

c) les marchandises énumérées à l'annexe ne sont vendues qu'aux résidents d'Akwesasne pour leur usage personnel ou celui d'un autre résident d'Akwesasne;

d) lorsque des droits ont été payés, une demande de remise est présentée au ministre du Revenu national dans les deux ans suivant la date de la déclaration en détail des marchandises, faite conformément à l'article 32 de la *Loi sur les douanes*.

9 La remise visée à l'article 6 est accordée au Conseil mohawk d'Akwesasne ou à

Akwesasne and to any entity authorized by the Mohawk Council of Akwesasne to import goods referred to in section 6 on condition that

tout organisme autorisé par celui-ci à importer les marchandises mentionnées à l'article 6, aux conditions suivantes:

(a) the goods are reported under section 12 of the *Customs Act* at the Cornwall customs office at the time of importation and accounted for at the Cornwall customs office under section 32 of that Act;

a) les marchandises sont déclarées, conformément à l'article 12 de la *Loi sur les douanes*, au bureau de douane de Cornwall au moment de leur importation et y sont déclarées en détail conformément à l'article 32 de cette loi;

(b) where the goods are imported by an entity authorized by the Mohawk Council of Akwesasne to import the goods, evidence of the authorization is presented to the customs officer at the Cornwall customs office at the time of importation;

b) lorsque les marchandises sont importées par un organisme autorisé à cette fin par le Conseil mohawk d'Akwesasne, une preuve de cette autorisation est présentée, au moment de l'importation, à l'agent des douanes du bureau de douane de Cornwall;

(c) the goods are not sold or otherwise transferred within 12 months after the day of importation, other than to an Akwesasne resident for the personal use of that Akwesasne resident; and

c) dans les 12 mois suivant la date de leur importation, les marchandises ne sont vendues ou autrement cédées à nul autre qu'un résident d'Akwesasne pour son usage personnel;

(d) where duties have been paid, a claim for remission is made to the Minister of National Revenue within two years after the day the goods are accounted for under section 32 of the *Customs Act*.

d) lorsque des droits ont été payés, une demande de remise est présentée au ministre du Revenu national dans les deux ans suivant la date de la déclaration en détail des marchandises, faite conformément à l'article

32 de la *Loi sur les
douanes*.

[46] The Decision was made by an employee of the CBSA. Accordingly, it is an “administrative” decision and is subject to review by this Court upon the standard of reasonableness, following the decision of the Supreme Court of Canada in *Canada (Minister of Citizenship and Immigration) v. Vavilov*, [2019] 4 S.C.R. 653.

[47] In considering reasonableness, the Court is to ask if the decision under review “bears the hallmarks of reasonableness — justification, transparency and intelligibility — and whether it is justified in relation to the relevant factual and legal constraints that bear on the decision”; see *Vavilov, supra* at paragraph 99.

[48] The Respondent focused his submissions about the “decision” upon the three DAS that were issued and argued that these were “reasonable”, meeting the test set out in *Vavilov, supra*. He did not squarely address the letter of May 17, 2019.

[49] The Applicant did not address the standard of review in detail; he submitted that he “reported” the importation of goods to the Cornwall customs office but that he was not obliged to “enter” through that border crossing. He focused on his status as a Haudenosaunee Iroquois Confederacy Treaty Indian who is not subject to the Act. In oral argument, he proposed that he “is not part of Canada”.

[50] The Applicant complains that he was denied access to the CITT. In my opinion, this argument cannot succeed.

[51] Section 60 of the Act provides as follows:

Request for re-determination or further re-determination

60 (1) A person to whom notice is given under subsection 59(2) in respect of goods may, within ninety days after the notice is given, request a re-determination or further re-determination of origin, tariff classification, value for duty or marking. The request may be made only after all amounts owing as duties and interest in respect of the goods are paid or security satisfactory to the Minister is given in respect of the total amount owing.

Request for review

(2) A person may request a review of an advance ruling made under section 43.1 within ninety days after it is given to the person.

How request to be made

(3) A request under this section must be made to the President in the prescribed

Demande de révision ou de réexamen

60 (1) Toute personne avisée en application du paragraphe 59(2) peut, dans les quatre-vingt-dix jours suivant la notification de l'avis et après avoir versé tous droits et intérêts dus sur des marchandises ou avoir donné la garantie, jugée satisfaisante par le ministre, du versement du montant de ces droits et intérêts, demander la révision ou le réexamen de l'origine, du classement tarifaire ou de la valeur en douane, ou d'une décision sur la conformité des marques.

Demande de révision

(2) Toute personne qui a reçu une décision anticipée prise en application de l'article 43.1 peut, dans les quatre-vingt-dix jours suivant la notification de la décision anticipée, en demander la révision.

Présentation de la demande

(3) La demande prévue au présent article est présentée au président en la forme et selon les modalités réglementaires

form and manner, with the prescribed information.

et avec les renseignements réglementaires.

President's duty on receipt of request

Intervention du président

(4) On receipt of a request under this section, the President shall, without delay,

(4) Sur réception de la demande prévue au présent article, le président procède sans délai à l'une des interventions suivantes:

(a) re-determine or further re-determine the origin, tariff classification or value for duty;

a) la révision ou le réexamen de l'origine, du classement tarifaire ou de la valeur en douane;

(b) affirm, revise or reverse the advance ruling; or

b) la confirmation, la modification ou l'annulation de la décision anticipée;

(c) re-determine or further re-determine the marking determination.

c) la révision ou le réexamen de la décision sur la conformité des marques.

Notice requirement

Avis de la décision

(5) The President shall without delay give notice of a decision made under subsection (4), including the rationale on which the decision is made, to the person who made the request.

(5) Le président donne avis au demandeur, sans délai, de la décision qu'il a prise en application du paragraphe (4), motifs à l'appui.

[52] The Applicant does not meet the conditions set out in section 60 of the Act because he has not paid the duties that were assessed.

[53] Subsection 60(1) of the Act provides that a request for a “re-determination or further re-determination” may be made “only after all amounts owing as duties and interest” have been paid.

[54] A request for a re-determination or further re-determination is to be made to the President of the CBSA; see subsection 60(3) of the Act.

[55] Access to the CITT, pursuant to section 67 of the Act, is available only after a decision has been made by the President of the CBSA. This process is described in the decision of the Federal Court of Appeal in *C.B. Powell Limited v. Canada (Border Services Agency)*, [2012] 4 F.C.R. 572.

[56] In my opinion, upon the basis of the evidence contained in the CTR, the Applicant did not meet the conditions to participate in a process that could lead him to the CITT.

[57] The Applicant cannot seek review of the assessment of duties before this Court. That is a matter for the Tax Court of Canada and is outside the jurisdiction of this Court. Upon the evidence submitted, the Applicant did not file an objection to the assessment, pursuant to the provisions of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.).

[58] The Applicant pleads reliance upon several treaties, including the Tow Row Wampum Belt of 1613, and the Silver Covenant Chain.

[59] The application and interpretation of treaties does not arise from the Applicant's Application for judicial review. The only matter before the Court is the Decision in the letter of May 17, 2019.

[60] The Respondent focused his arguments on the reasonableness of the DAS. These statements are not the subject of the Applicant's request for judicial review. The subject of his request is the Decision set out in the letter of May 17, 2019, denying his request for a redetermination or appeal of the assessed duties.

[61] The Applicant chose to frame his Application for judicial review as a challenge to the Decision provided in the letter of May 17, 2019. I note this observation of the Federal Court of Appeal in the decision in *Canada (Attorney General) v. Honey Fashions Ltd.* (2020), 445 D.L.R. (4th) 522 at paragraph 48:

As a matter of fairness, courts should constrain themselves to the grounds raised in the pleadings. As the Supreme Court stated in *Saadati v. Moorhead*, 2017 SCC 28, [2017] 1 S.C.R. 543 at para. 9, "each party is entitled to know and respond to the case that it must answer". [...]

[62] Upon the evidence contained in the CTR, the CBSA determined that the goods imported by the Applicant did not meet the conditions of the Remission Order. Sections 7, 8, and 9 of the Remission Order provide for remission of duties, pursuant to sections 4, 5 and 6, when the goods are "reported" and "accounted for" at the Cornwall customs office.

[63] The Applicant claims that he "reported" to the Cornwall customs office but there is nothing in the CTR to support this allegation.

[64] There is no evidence in the CTR to show that the Applicant has paid the duties that were imposed. The Decision of May 17, 2019, refers to a Notice of Objection that had been submitted to the CRA, although that document does not appear in the CTR. The Decision says that the CBSA was treating the Notice of Objection as a “request for a re-determination or a further re-determination” under section 60 of the Act.

[65] The Decision details why the Applicant’s request would not be processed since the CBSA considered the appeal to be “invalid”. Reasons were given for that conclusion.

[66] Upon my review of the CTR, the evidence put forward by the Applicant, and the arguments of both parties, I am satisfied that the Decision meets the applicable legal test of reasonableness. The Decision is transparent, justifiable and intelligible. There is no basis for judicial intervention.

[67] In the result, this Application for judicial review will be dismissed. In the exercise of my discretion pursuant to Rule 400 of the Rules, there will be no order as to costs.

JUDGMENT in T-1497-20

THIS COURT'S JUDGMENT is that the Application for judicial review is dismissed.

In the exercise of my discretion, there is no order as to costs.

"E. Heneghan"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1497-20

STYLE OF CAUSE: LORAN THOMPSON v. ATTORNEY GENERAL OF CANADA

PLACE OF HEARING: HELD BY WAY OF VIDEOCONFERENCE
BETWEEN TORONTO, ONTARIO AND ST. JOHN'S,
NEWFOUNDLAND AND LABRADOR

DATE OF HEARING: JUNE 15, 2022

JUDGMENT AND REASONS: HENEGHAN J.

DATED: DECEMBER 15, 2022

APPEARANCES:

Loran Thompson	FOR THE APPLICANT (ON HIS OWN BEHALF)
Wilfred Davey	FOR THE APPLICANT (ADVOCATE FOR THE APPLICANT)
Samar Musallam	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada Toronto, Ontario	FOR THE RESPONDENT
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