

Federal Court



Cour fédérale

Date: 20140204

Docket: T-1062-13

Citation: 2014 FC 127

UNREVISED ENGLISH CERTIFIED TRANSLATION]

Ottawa, Ontario, February 4, 2014

PRESENT: The Honourable Mr. Justice Boivin

Docket: T-1062-13

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

and

DANIEL BÉLANGER

Respondent

REASONS FOR ORDER AND ORDER

[1] The Minister of National Revenue (the applicant) seeks an order under sections 466 and 467 of the *Federal Courts Rules*, SOR/98-106, (the Rules) finding Daniel Bélanger (the respondent) in contempt of court.

[2] The proceeding before this Court consists of a hearing to allow Daniel Bélanger to hear proof of contempt alleged against him and be prepared to present a defence.

Facts

[3] On March 3, 2013, the applicant served seven (7) requirements to produce information on Daniel Bélanger.

[4] The requirement was issued under paragraph 231.1(1)(a) of the *Income Tax Act*, RSC 1985, c 1 (5th Supp.) (the Act), which provides as follows:

Inspections	Enquêtes
<p>231.1 (1) An authorized person may, at all reasonable times, for any purpose related to the administration or enforcement of this Act,</p> <p>a) inspect, audit or examine the books and records of a taxpayer and any document of the taxpayer or of any other person that relates or may relate to the information that is or should be in the books or records of the taxpayer or to any amount payable by the taxpayer under this Act, and</p> <p>...</p>	<p>231.1 (1) Une personne autorisée peut, à tout moment raisonnable, pour l'application et l'exécution de la présente loi, à la fois :</p> <p>a) inspecter, vérifier ou examiner les livres et registres d'un contribuable ainsi que tous documents du contribuable ou d'une autre personne qui se rapportent ou peuvent se rapporter soit aux renseignements qui figurent dans les livres ou registres du contribuable ou qui devraient y figurer, soit à tout montant payable par le contribuable en vertu de la présente loi;</p>

[...]

[5] The requirements to produce information were issued against the following taxpayers:

- Daniel Bélanger, personally for the 2009, 2010 and 2011 taxation years;
- The *Je me prends en main* charitable organization, the president of which is the respondent, for the period from September 1, 2009, to August 31, 2011;

- Services conseils Daniel Bélanger, CA Inc., whose sole administrator and shareholder is the respondent, for the years ending September 30, 2010, and September 30, 2011 ;
- Gestion Morchibel Inc., whose sole administrator and shareholder is the respondent, for the 2010 and 2011 taxation years.

[6] The requirements for information served on March 3, 2013, provided the respondent with thirty (30) days to submit the following documentation to the auditor:

- For Daniel Bélanger: bank and credit card statements, contracts relating to assets, insurance contracts, bank loan and investment contracts, income tax return for the 2009 taxation year, charitable donation receipts relating to income tax returns for 2009, 2010, 2011 ;
- For *Je me prends en main*: the organization's books and records, supporting documentation, banking records, all other contracts or records pertaining to the organization;
- For Services conseils Daniel Bélanger, CA, Inc.: books and records, supporting documentation, banking records, insurance contracts and all other records pertaining to the company.

[7] On April 4, 2013, the respondent provided some of the documents to the applicant, but not all of the documents in the requirements for information issued on March 3, 2013:

- For Daniel Bélanger: life insurance contracts;
- For *Je me prends en main*: various receipts, accounting excerpts, life insurance contracts for Luc Cauchon and Annie Bissonnette;
- For Services conseils Daniel Bélanger, CA, Inc.: various explanations regarding ongoing work, records of shares and administrators.

[8] On April 17, 2013, Daniel Bélanger was issued a formal notice to comply in full with all of the requirements to produce information. The respondent did not reply and failed to comply.

[9] On June 14, 2013, the applicant filed a motion for an order of this Court under section 231.7 of the Act ordering the respondent to comply in full with the seven (7) requirements for information from March 3, 2013.

[10] On July 11, 2013, Daniel Bélanger appeared before the Federal Court in the presence of the applicant.

[11] On July 12, 2013, Justice Yves de Montigny of this Court made the following order:

THE COURT ORDERS Daniel Bélanger to comply in full with the seven requirements to produce information served on him on March and to provide the Minister of National Revenue with

- all of the documents except credit card statements by July and
- all of the credit card statements by September

with the exception of those documents already provided by Daniel Bélanger on April 4, 2013;

WITH COSTS of \$500.00 to the applicant.

[12] On July 15, 2013, the respondent called the applicant's counsel to inform her that he would be producing all of the required documents shortly, except for the credit card statements, for which a further sixty (60) days would be needed.

[13] On November 21, 2013, the applicant applied to this Court for an *ex parte* order directing the respondent to appear before a Justice of this Court for a contempt hearing.

[14] On December 3, 2013, Prothonotary Morneau of this Court made an order in which he ordered the respondent, *inter alia*, to appear before a Justice of this Court on January 23, 2014, in Quebec City. The order further provided that the respondent be prepared to hear proof of his failure to comply with the July 12, 2013, order by Justice de Montigny, to present his defence to the alleged act and to make submissions on what the appropriate sentence should be, were he to be found in contempt of court.

[15] Daniel Bélanger appeared before this Court on January 23, 2014, in the presence of the applicant.

Issue

[16] Is Daniel Bélanger guilty of contempt of court for not complying with Justice de Montigny's order? If so, what is the appropriate penalty?

[17] The provisions applicable to this case, namely sections 466 to 472 of the *Federal Courts Rules*, are reproduced in Appendix A.

Evidence

[18] The parties provided testimony before this Court.

Jamil Jalbert

[19] Jamil Jalbert testified for the applicant. Mr. Jalbert is an auditor with the Canada Revenue Agency. He explained that on July 11, 2013, he attended the hearing before Justice de Montigny,

along with Daniel Bélanger, who had not objected to the requirement. He testified that Daniel Bélanger was aware of the order.

[20] Following the order by Justice de Montigny on July 12, 2013, Daniel Bélanger provided the applicant with a list of general documents on July 19, 2013 (P-1; Exhibit M in support of the affidavit of Jamil Jalbert). Mr. Jalbert testified that this list was incomplete. On July 22, 2013, Daniel Bélanger sent an email with three (3) attachments (P-2). On September 3, 2013, Mr. Jalbert left a message on Daniel Bélanger's voicemail. Faced with Daniel Bélanger's silence, Mr. Jalbert served an inventory of missing documents by bailiff (Exhibit N in support of the affidavit of Jamil Jalbert).

[21] After some correspondence, the respondent contacted the applicant on September, 11 2013, stating that he now had all of the records of *Je me prends en main* and Services conseils Daniel Bélanger, CA, Inc. Daniel Bélanger also informed the applicant that he could obtain cheque stubs directly from the financial institutions and that automobile, insurance, financing and credit contracts were not relevant. Mr. Jalbert left a message on September 12, 2013, another on October 23 and yet another one on October 24, 2013.

[22] Mr. Jalbert finally managed to speak with Daniel Bélanger on November 1, 2013. The latter promised to call Mr. Jalbert back on November 4, 2013. Mr. Jalbert would wait in vain for that call. Daniel Bélanger would leave him a message over a month later, on December 23, 2013. In the meantime, given the situation and the lack of information, Mr. Jalbert issued requests for information to a number of financial institutions in order to obtain certain documents, particularly bank and credit card statements (P-3).

[23] Thus, Mr. Jalbert explained that Daniel Bélanger, in the three months after Justice de Montigny's order, seemed to "distil" the information and was not entirely cooperative in submitting to the applicant all of the documents covered by the order. During cross-examination, on the issue of the bank authorizations that could have been signed by the respondent in order to allow the applicant [TRANSLATION] "to go directly to the financial institution," Mr. Jalbert reiterated that Justice de Montigny's order was clear and that it was up to the applicant to provide the documents.

Daniel Bélanger

[24] Daniel Bélanger is a chartered accountant by profession. He is currently unemployed. In his testimony, he indicated that he did not consider some of the required documents to be relevant and that, in any event, the applicant could obtain all of the documents he wanted by authorization.

[25] He further stated in his testimony that he failed to submit certain documents such as bank statements because obtaining such records entailed fees that he was unable to pay. On cross-examination he admitted that he had not inquired about the cost of obtaining these statements from all of the financial institutions. He also conceded that the records could have been obtained through the banks' internet sites.

Analysis

[26] Paragraph 466(b) of the Rules provides that a person is in contempt if he or she disobeys a court order. A finding of contempt shall be based on proof beyond a reasonable doubt. The onus rests on the applicant.

[27] In a recent decision, *Canada (Minister of National Revenue – M.N.R.) v Black Sun Rising Inc.*, 2013 FC 773 at paragraph 7, [2013] FCJ No 824 (QL), Justice Harrington cited the Ontario Court of Appeal in *Prescott-Russell Services for Children and Adults v G (N)* (2006), 82 O.R. (3d) 686, which summarized the criteria for contempt of court in civil matters:

[7] ...

The criteria applicable to a contempt of court conclusion are settled law. A three-pronged test is required. First, the order that was breached must state clearly and unequivocally what should and should not be done. Secondly, the party who disobeys the order must do so deliberately and wilfully. Thirdly, the evidence must show contempt beyond a reasonable doubt. Any doubt must clearly be resolved in favour of the person or entity alleged to have breached the order.

[Citations omitted]

[28] In this case, the evidence shows that Daniel Bélanger was not only informed of Justice de Montigny's order but that he had agreed to its terms on July 11, 2013, at the hearing. On its very face, Justice de Montigny's order is clear and unequivocal.

[29] Aside from an incomplete list of documents submitted by Daniel Bélanger, the applicant to this date has produced nothing, despite repeated requests by the respondent. Daniel Bélanger has not provided satisfactory or convincing explanations before this Court that would explain his failure to comply with Justice de Montigny's order. On the contrary, the evidence shows that Daniel Bélanger instead sought to buy more time by not responding to many of the applicant's calls. These instances of non-compliance were not involuntary.

[30] Even if certain documents were produced, the fact remains that Daniel Bélanger was in fact in contempt of court in not providing all of the documents and thus not complying with Justice de

Montigny's order, of which he was personally aware. The updated list of missing documents is attached hereto in Appendix B.

[31] The Court notes that the authorizations to which Daniel Bélanger refers would have resulted in an amending of the terms of the order, and in any event would not have allowed the applicant to have access to all of the documents mentioned in the order. Thus, if Daniel Bélanger had wished to proceed in that fashion, he could have requested as much from Justice de Montigny at the hearing of July 11, 2013. The Court further notes that Justice de Montigny had granted him additional time to produce his credit card information.

[32] Therefore, for these reasons and considering the evidence before the Court, I am satisfied beyond a reasonable doubt that Daniel Bélanger is in contempt of court.

Sentence

[33] Rule 472 of the *Federal Courts Rules* sets out the penalty which may be ordered on a finding of contempt:

Penalty	Peine
472. Where a person is found to be in contempt, a judge may order that	472. Lorsqu'une personne est reconnue coupable d'outrage au tribunal, le juge peut ordonner :
(a) the person be imprisoned for a period of less than five years or until the person complies with the order;	a) qu'elle soit incarcérée pour une période de moins de cinq ans ou jusqu'à ce qu'elle se conforme à l'ordonnance;
(b) the person be imprisoned for a period of less than five years if the person fails to	b) qu'elle soit incarcérée pour une période de moins de cinq ans si elle ne se conforme pas

comply with the order;	à l'ordonnance;
(c) the person pay a fine;	c) qu'elle paie une amende;
(d) the person do or refrain from doing any act;	d) qu'elle accomplisse un acte ou s'abstienne de l'accomplir;
(e) in respect of a person referred to in rule 429, the person's property be sequestered; and	e) que les biens de la personne soient mis sous séquestre, dans le cas visé à la règle 429;
(f) the person pay costs.	f) qu'elle soit condamnée aux dépens.

[34] In *Canada (Minister of National Revenue – M.N.R.) v Marshall*, 2006 FC 788 at paragraph 16, [2006] FCJ No 1008 (QL), Justice Kelen sets out the factors to be considered when determining the sentence for contempt of court within the framework of the process under the *Income Tax Act*:

[16] To summarize, the factors relevant to determining a sentence in contempt proceedings are:

- i. The primary purpose of imposing sanctions is to ensure compliance with orders of the court. Specific and general deterrence are important to ensure continued public confidence in the administration of justice;
- ii. Proportionality of sentencing requires striking a balance between enforcing the law and what the Court has called "temperance of justice";
- iii. Aggravating factors include the objective gravity of the contemptuous conduct, the subjective gravity of the conduct (i.e. whether the conduct was a technical breach or a flagrant act with full knowledge of its unlawfulness), and whether the offender has repeatedly breached orders of the Court; and
- iv. Mitigating factors might include good faith attempts to comply (even after the breach), apologize or accept responsibility, or whether the breach is a first offence.

[35] To the Court's knowledge, this is a first conviction for Daniel Bélanger. As previously mentioned, although he did submit certain documents, he failed to comply with the order by not disclosing all of them. Daniel Bélanger is a chartered accountant by training. The Court can infer from this that he is in a good position to understand his tax obligations. Although he was in contact with the applicant on a few occasions after July 12, 2013, he also attempted to abscond by not returning certain calls. However, and in contrast to certain decisions on which the applicant relies – i.e. *Canada (Minister of National Revenue – M.N.R.) v Bjornstad*, 2006 FC 818, [2006] FCJ No 1086 (QL), – Daniel Bélanger did appear at the hearing before this Court on January 23, 2014. He could have produced the documents, which would have weighed in his favour.

[36] That being the case and, having regard to the circumstances of this case, the sentence suggested by the applicant must be tempered in order to achieve the primary purpose of ensuring compliance with Justice de Montigny's order. In this case, and at this point, a fine is appropriate for a first contempt finding.

ORDER

THIS COURT

FINDS Daniel Bélanger to be in contempt of the order by Justice de Montigny dated July 12, 2013;

ORDERS Daniel Bélanger to comply with the compliance order by Justice de Montigny dated July 12, 2013, within thirty (30) days of this order, by communicating the information and producing the documents requested, a list of which is attached hereto in Appendix B;

SENTENCES Daniel Bélanger to pay a fine of \$1,500.00 and costs awarded on a solicitor and client basis of \$2,500.00 payable within thirty (30) days from the date of service of this order, payment to be made to the Receiver General for Canada.

“Richard Boivin”

Judge

Certified true translation
Sebastian Desbarats, Translator

Appendix A

...

Federal Courts Rules

PART 12

ENFORCEMENT OF ORDERS

GENERAL

...

CONTEMPT ORDERS

Contempt

466. Subject to rule 467, a person is guilty of contempt of Court who

(a) at a hearing fails to maintain a respectful attitude, remain silent or refrain from showing approval or disapproval of the proceeding;

(b) disobeys a process or order of the Court;

(c) acts in such a way as to interfere with the orderly administration of justice, or to impair the authority or dignity of the Court;

(d) is an officer of the Court and fails to perform his or her duty; or

(e) is a sheriff or bailiff and does not execute a writ forthwith or does not make a return thereof or, in executing it, infringes a rule the contravention of which renders the sheriff or bailiff liable to a penalty.

PARTIE 12

EXÉCUTION FORCÉE DES
ORDONNANCES

DISPOSITIONS GÉNÉRALES

[...]

ORDONNANCES POUR OUTRAGE

Outrage

466. Sous réserve de la règle 467, est coupable d'outrage au tribunal quiconque :

a) étant présent à une audience de la Cour, ne se comporte pas avec respect, ne garde pas le silence ou manifeste son approbation ou sa désapprobation du déroulement de l'instance;

b) désobéit à un moyen de contrainte ou à une ordonnance de la Cour;

c) agit de façon à entraver la bonne administration de la justice ou à porter atteinte à l'autorité ou à la dignité de la Cour;

d) étant un fonctionnaire de la Cour, n'accomplit pas ses fonctions;

e) étant un shérif ou un huissier, n'exécute pas immédiatement un bref ou ne dresse pas le procès-verbal d'exécution, ou enfreint une règle dont la violation le rend passible d'une peine.

Right to a hearing

467. (1) Subject to rule 468, before a person may be found in contempt of Court, the person alleged to be in contempt shall be served with an order, made on the motion of a person who has an interest in the proceeding or at the Court's own initiative, requiring the person alleged to be in contempt

(a) to appear before a judge at a time and place stipulated in the order;

(b) to be prepared to hear proof of the act with which the person is charged, which shall be described in the order with sufficient particularity to enable the person to know the nature of the case against the person; and

(c) to be prepared to present any defence that the person may have.

Ex parte motion

(2) A motion for an order under subsection (1) may be made *ex parte*.

Burden of proof

(3) An order may be made under subsection (1) if the Court is satisfied that there is a *prima facie* case that contempt has been committed.

Service of contempt order

(4) An order under subsection (1) shall be personally served, together with any supporting documents, unless otherwise ordered by the Court.

Droit à une audience

467. (1) Sous réserve de la règle 468, avant qu'une personne puisse être reconnue coupable d'outrage au tribunal, une ordonnance, rendue sur requête d'une personne ayant un intérêt dans l'instance ou sur l'initiative de la Cour, doit lui être signifiée. Cette ordonnance lui enjoint :

a) de comparaître devant un juge aux date, heure et lieu précisés;

b) d'être prête à entendre la preuve de l'acte qui lui est reproché, dont une description suffisamment détaillée est donnée pour lui permettre de connaître la nature des accusations portées contre elle;

c) d'être prête à présenter une défense.

Requête *ex parte*

(2) Une requête peut être présentée *ex parte* pour obtenir l'ordonnance visée au paragraphe (1).

Fardeau de preuve

(3) La Cour peut rendre l'ordonnance visée au paragraphe (1) si elle est d'avis qu'il existe une preuve *prima facie* de l'outrage reproché.

Signification de l'ordonnance

(4) Sauf ordonnance contraire de la Cour, l'ordonnance visée au paragraphe (1) et les documents à l'appui sont signifiés à personne.

Contempt in presence of a judge

468. In a case of urgency, a person may be found in contempt of Court for an act committed in the presence of a judge and condemned at once, if the person has been called on to justify his or her behaviour.

Burden of proof

469. A finding of contempt shall be based on proof beyond a reasonable doubt.

Evidence to be oral

470. (1) Unless the Court directs otherwise, evidence on a motion for a contempt order, other than an order under subsection 467(1), shall be oral.

Testimony not compellable

(2) A person alleged to be in contempt may not be compelled to testify.

Assistance of Attorney General

471. Where the Court considers it necessary, it may request the assistance of the Attorney General of Canada in relation to any proceedings for contempt.

Penalty

472. Where a person is found to be in contempt, a judge may order that

(a) the person be imprisoned for a period of less than five years or until the person complies with the order;

Outrage en présence d'un juge

468. En cas d'urgence, une personne peut être reconnue coupable d'outrage au tribunal pour un acte commis en présence d'un juge et condamnée sur-le-champ, pourvu qu'on lui ait demandé de justifier son comportement.

Fardeau de preuve

469. La déclaration de culpabilité dans le cas d'outrage au tribunal est fondée sur une preuve hors de tout doute raisonnable.

Témoignages oraux

470. (1) Sauf directives contraires de la Cour, les témoignages dans le cadre d'une requête pour une ordonnance d'outrage au tribunal, sauf celle visée au paragraphe 467(1), sont donnés oralement.

Témoignage facultative

(2) La personne à qui l'outrage au tribunal est reproché ne peut être contrainte à témoigner.

Assistance du procureur general

471. La Cour peut, si elle l'estime nécessaire, demander l'assistance du procureur général du Canada dans les instances pour outrage au tribunal.

Peine

472. Lorsqu'une personne est reconnue coupable d'outrage au tribunal, le juge peut ordonner :

a) qu'elle soit incarcérée pour une période de moins de cinq ans ou jusqu'à ce qu'elle se conforme à l'ordonnance;

(b) the person be imprisoned for a period of less than five years if the person fails to comply with the order;

(c) the person pay a fine;

(d) the person do or refrain from doing any act;

(e) in respect of a person referred to in rule 429, the person's property be sequestered; and

(f) the person pay costs.

b) qu'elle soit incarcérée pour une période de moins de cinq ans si elle ne se conforme pas à l'ordonnance;

c) qu'elle paie une amende;

d) qu'elle accomplisse un acte ou s'abstienne de l'accomplir;

e) que les biens de la personne soient mis sous séquestre, dans le cas visé à la règle 429;

f) qu'elle soit condamnée aux dépens.

Appendix B

Exhibit O – Missing Documents

Je me prends en main

- An accounting for the fiscal year ending in August 2010 and 2011;
- Trial balance (“attached” written but document not to be found);
- I do not understand the explanation of the agenda;
- Fees incurred/expenditures (for an amount of \$48,000 and \$96,000, explanations on the nature of the charges and details);
- ~~Receipt for missing 2009 donations: # 4, 5, 6, 8 *et seq*;~~
- ~~Receipt for missing 2010 donations: # 1,2,3,4,5,6,11 *et seq*;~~
- ~~Receipt for missing 2011 donations: # 1 to 14 and 16 *et seq*;~~
- Receipt for missing donations for 2009, 2010 and 2011: 4, 5, 6, 11, 12, 13, 14, 16 *et seq*.
- Statements of account provided to Luc Cauchon. (If *Je me prends en main* loaned money to Luc Cauchon, then it must provide him with a statement of interest, amounts of disbursements or the balance owing);

Services conseils Daniel Bélanger, CA Inc.

- Minutes book: share certificates, by-laws, articles of incorporation (incorporation certificate and listing of share capital);
- All supporting documents for expenditures (regardless of the amount or nature of the expenditure);
- All bank statements ~~from 2009-11-25 (date of company’s incorporation) to 2010-11-07~~ **with the exception of** those from the Banque Nationale du Canada, account # XX-XXX-23, from November 8, 2010, to September 30, 2011;
- All statements from the line of credit (if there is one, only the balance will appear on the bank statement);
- All credit card statements **with the exception of** those from the Banque Nationale du Canada (MasterCard # XXXX XXXXXX XXX398) from December 13, 2010, to September 30, 2011.

- Cheque stubs;
- An accounting for the fiscal year ending 30-09-2010 (If the accounting for 2010 was by adjustments, you will have to provide details about the origin of the entry (the compilation));
- You wrote the following on the explanation sheet: [TRANSLATION] “taxes receivable only for List of accounts payable and receivable.” However, there are no accounts receivable in the records produced and only two accounts payable. You are required to submit detailed accounts (amounts and accruals);
- Taxes owed (provincial income tax return or explanations of income taxes owed);
- T5 and declaration of dividend in 2010;
- ~~Financial statements (including notes);~~

Daniel Bélanger

- All bank statements (including joint accounts) **with the exception of:**
 - Caisse Desjardins de Lévis, account # XXX21, from January 1, 2009, to December 31, 2011 and account # XXX04, from January 2009, to December 2011;
 - Caisse Desjardins du Cœur de Bellechasse: account # XXX227, from January 1, 2009, to July 14, 2009;
 - Caisse Desjardins du Nord de la Beauce: account # XXX87, from January 1, 2009, to December 31, 2011, and joint account # XXX42, from July 5, 2010, to December 31, 2011.
- Credit card statements (Sears, Visa Desjardins, MC Banque Nationale, Citibank MC, ...) with the exception of: Sears # XXXXXX-XXXX-XX471-8, from February 20, 2009, to June 19, 2009;
- All statements from lines of credit or Accord D (if applicable);
- Versa Nissan purchase contract;
- Car and home insurance contract;
- Paper copy of 2009 tax return (no longer available at CRA);

Gestion Morchibel inc. (Gestion Morchibel)

Books and Records

- Accounting books or data;

- financial statements*
- Company book (minutes book) ;
- Adjusting entries;
- Trial balances;
- Travel records;
- Agenda of client meetings;
- All documents used in preparing income tax returns (spreadsheets, worksheets, ...);

Supporting Documents

- Supporting documents for sales transactions;
- Supporting documents for expenditures incurred;
- Supporting documents for purchase and/or sale of assets;

Bank records

- Loan or investment contracts;
- Bank and credit card statements;
- Returned cheques and deposit slips;
- Bank reconciliations;

Other documents

- List of accounts payable and receivable;
- Insurance contracts;
- All other company records;

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-1062-13

STYLE OF CAUSE: MINISTER OF NATIONAL REVENUE
v DANIEL BÉLANGER

PLACE OF HEARING: QUÉBEC, QUEBEC

DATE OF HEARING: JANUARY 23, 2014

**REASONS FOR ORDER AND
ORDER:** BOIVIN J.

DATED: FEBRUARY 4, 2014

APPEARANCES:

MÉLANIE BÉLEC

FOR THE APPLICANT

DANIEL BÉLANGER

FOR THE RESPONDENT
(ON HIS OWN BEHALF)

SOLICITORS OF RECORD:

William F. Pentney
Deputy Attorney General of Canada

FOR THE RESPONDENT