

Dockets: 2008-1344(EI), 2008-1345(CPP)

BETWEEN:

W. SHAWN DAVITT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Motion heard on September 9, 2008, at Toronto, Ontario
Before: The Honourable Justice Wyman W. Webb

Appearances:

For the Appellant: The Appellant himself
Counsel for the Respondent: Jocelyn Espejo-Clarke

ORDER

Upon motion by the Respondent for an Order of this Court to strike two Notices of Appeal filed by the Appellant, one filed under the *Employment Insurance Act* (the “*Act*”) and the other one filed under the *Canada Pension Plan* (the “*CPP*”);

And upon hearing counsel for the Respondent and the Appellant;

It is ordered that the Respondent’s motion is granted for the reasons as attached hereto, with costs which are set at \$1,000, and the Appellant’s appeals filed under the *EI Act* and the *CPP* are quashed.

Signed at Ottawa, Ontario, this 18th day of September 2008.

“Wyman W. Webb”

Webb J.

Citation: 2008TCC530

Date: 20080918

Dockets: 2008-1344(EI), 2008-1345(CPP)

BETWEEN:

W. SHAWN DAVITT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

Webb J.

[1] This is a Motion of the Respondent to strike two Notices of Appeal filed by the Appellant – one is a 119 page Notice of Appeal in relation to an appeal under the *Employment Insurance Act* (“*EI Act*”), and the other is a 118 page Notice of Appeal in relation to an appeal under the *Canada Pension Plan* (“*CPP*”).

[2] The Notices of Appeal are stated to be filed under the “General Procedure”. During the hearing of the Motion, the Appellant confirmed that the appeal related to the *EI Act* was filed under section 103 of the *EI Act* and that the appeal related to the *CPP* was filed under section 28 of the *CPP*. The Informal Procedure and not the General Procedure applies to appeals filed under the *EI Act* and to appeals filed under the *CPP* (section 18.29 of the *Tax Court of Canada Act*). The applicable rules will be the *Tax Court of Canada Rules of Procedure Respecting the Employment Insurance Act* for the appeal filed under section 103 of the *EI Act* (see paragraph 4 of these rules) and the *Tax Court of Canada Rules of Procedure Respecting the Canada Pension Plan* for the appeal filed under section 28 of that *Act* (see paragraph 4 of these rules).

[3] The first part of the Notice of Appeal related to the *EI Act* provides that:

- 1) The Appellant appeals the assessment of the amount of his Employment Insurance (“EI”) premiums payable for the year 2006 on the grounds the EI premiums charged for 2006 pursuant to section 66 of the *Employment Insurance Act*
 - a. discriminate on the basis of age contrary to subsection 15(1) of the *Canadian Charter of Rights and Freedoms* (the “Charter”) and
 - b. are not authorized by the *Employment Insurance Act* (i.e. are *ultra vires*)
 - c. excessive EI premiums are being charged in order to further criminal misconduct by the Government of Canada, namely the publication of fraudulent financial statements in violation of section 399 of the *Criminal Code* and section 3 of the *Charter*.

Remedies Sought

- 2) The Appellant requests:
 - a reduction of his 2006 EI premiums payable to \$nil and a refund of all EI premiums collected (both employee portion and those collected via his employers) during 2006 (\$1,750.32);
 - punitive damages of \$11,000,000 pursuant to section 24 of the *Charter*;
 - interest;
 - costs;
 - such further and other remedies as the Appellant may advise and the Honourable Court may permit.

[4] The balance of the Notice of Appeal sets out the facts and arguments as submitted by the Appellant in relation to this appeal.

[5] The first part of the Notice of Appeal filed in relation to the appeal under the *Canada Pension Plan* provides as follows:

The Appellant appeals the assessment of the amount of his Canada Pension Plan (“CPP”) contributions payable for the year 2006 on the grounds the CPP contribution rates set out in section 11.1 of the *CPP Act*

- a. discriminate on the basis of age contrary to subsection 15(1) of the *Canadian Charter of Rights and Freedoms* (the “Charter”), and

- b. The Canada Pension Plan is a Ponzi scheme and violates paragraph 206(1)(e) of the *Criminal Code*.

Remedies sought

The Appellant requests:

- a reduction of his 2006 CPP contributions payable to \$nil and a refund of all CPP contributions collected (both employee portion and those collected via his employers) during 2006 (\$3,821.40);
- punitive damages of \$11,000,000 pursuant to section 24 of the *Charter*;
- interest;
- costs;
- such further and other remedies as the Appellant may advise and the Honourable Court may permit.

[6] The balance of the Notice of Appeal filed under the *CPP* sets out the facts and arguments as submitted by the Appellant in relation to this appeal. Included in the Notice of Appeal filed in relation to the *EI Act* are the facts and reasons related to the appeal filed in relation to the *CPP* and vice versa. The Appellant is making very serious allegations including allegations that financial statements prepared by the Government of Canada and by a major accounting firm are not accurate. However, the facts and arguments will only be relevant in any proceedings before this Court if this Court has the jurisdiction to review the premium rate as determined pursuant to section 66 of the *EI Act* and the contribution rate as set out in the schedule to the *CPP*.

[7] One of the grounds that was raised by the Respondent in her Motion is that this Court does not have the jurisdiction to provide the remedies that the Appellant is seeking. The first remedy that the Appellant is seeking is a reduction of his premiums payable under the *EI Act* and his contributions payable under the *CPP* to nil. The Appellant is attacking the premium rate set pursuant to section 66 of the *EI Act* and the contribution rate set out in the schedule to the *CPP*. Therefore the question that must be addressed is whether this Court has the jurisdiction to review the rates that have been set under these two statutes.

[8] The punitive damage remedy is being claimed under section 24 of the *Canadian Charter of Rights and Freedoms* (“*Charter*”). Chief Justice McLachlin of the

Supreme Court of Canada stated in *R. v. 974649 Ontario Inc.*, [2001] 3 S.C.R. 575 that:

15 The essential issue is whether the trial justice who ordered the Crown to pay costs is a "court of competent jurisdiction" under s. 24(1) to make such an award. This Court has considered the attributes of a "court of competent jurisdiction" on a number of occasions, commencing with its seminal decision in *Mills*, supra. In that case, **Lamer J. (as he then was), with whom all agreed on this point, defined a "court of competent jurisdiction" as one that possesses (1) jurisdiction over the person; (2) jurisdiction over the subject matter; and (3) jurisdiction to grant the remedy** (p. 890). Subsequent decisions of this Court have affirmed this three-tiered test for identifying the courts and tribunals competent to issue Charter remedies under s. 24: *Weber v. Ontario Hydro*, [1995] 2 S.C.R. 929; *Mooring v. Canada (National Parole Board)*, [1996] 1 S.C.R. 75. **Only where a court or tribunal possesses all three attributes is it considered a "court of competent jurisdiction" for the purpose of ordering the desired Charter relief under s. 24.**

(emphasis added)

[9] Therefore unless this Court has jurisdiction to review the premium rate set under the *EI Act* and the contribution rate set under the *CPP*, this Court will not have jurisdiction to grant the remedy sought by the Appellant under section 24 of the *Charter* as this Court will not have jurisdiction over the subject matter. As well, the other remedies claimed (interest and costs) are dependent on this Court having jurisdiction to review the premium rate as determined pursuant to section 66 of the *EI Act* and the contribution rate set under the *CPP*.

[10] The Appellant had previously filed appeals to this Court based on his argument that the *EI Act* and the *CPP* discriminate contrary to section 15 of the *Charter*. Associate Chief Justice Bowman (as he then was) allowed the Motion of the crown and struck out the Appellant's notice of appeal filed in 2001 ([2001] T.C.J. No. 360, [2001] 3 C.T.C. 2324, 2001 DTC 702). Justice MacArthur struck out a Notice of Appeal filed by the Appellant in relation to the issue of whether the contribution rates under the *CPP* discriminated based on age contrary to subsection 15(1) of the *Charter* ([2003] T.C.J. No. 359). That Notice of Appeal had also included an argument that the *CPP* was a Ponzi scheme.

[11] Justice Little struck out Notices of Appeal filed by the Appellant in 2003 under the *Income Tax Act*, the *EI Act*, and the *CPP* ([2004] T.C.J. No. 72, [2004] 2 C.T.C. 2605, 2004 DTC 2286). In the Notices of Appeal filed under the *EI Act* and the *CPP* the Appellant was alleging that the premium rate under the *EI Act* and the

contribution rate under the *CPP* discriminate on the basis of age contrary to section 15 of the *Charter*.

[12] In 2006 the Appellant brought a Motion to set aside the orders issued by Associate Chief Justice Bowman (as he then was), Justice MacArthur and Justice Little referred to above. Justice Mogan dismissed this motion ([2006] T.C.J. No. 388, [2006] 5 C.T.C.2285, 2006 DTC 3337). In his decision Justice Mogan made the following comments:

11 If the Appellant is right in maintaining that the Canada Pension Plan rates are too high, that the Plan is too well-funded, that the excess goes into the general federal revenue; or if he is right that employment insurance rates are too high and he ought not to have paid as much as he paid in the years 1998 or 1999 or 2000; whether such rates are too high or not is an issue that, again, is beyond the jurisdiction of this Court. Those rates are set in public debates in Parliament depending on the particular legislation. There are parliamentary committee hearings where different interest groups, and different political parties make their position known. I conclude the Tax Court of Canada has no jurisdiction to interfere with that kind of legislation.

[13] The Appellant has again filed Notices of Appeal under the *EI Act* and the *CPP* alleging that the premium rate set under the *EI Act* and the contribution rate set under the *CPP* should be reduced to nil. The first issue that must be decided is whether this Court has the jurisdiction to review the premium rate as set under the *EI Act* and the contribution rate as set under the *CPP*.

[14] This Court was formed by an Act of Parliament, the *Tax Court of Canada Act*. The jurisdiction of this Court is set out in section 12 of that Act and in particular subsection 12(1) of this Act provides as follows:

12. (1) **The Court has exclusive original jurisdiction to hear and determine references and appeals to the Court on matters arising under** the *Air Travellers Security Charge Act*, **the Canada Pension Plan**, the *Cultural Property Export and Import Act*, Part V.1 of the *Customs Act*, **the Employment Insurance Act**, the *Excise Act, 2001*, Part IX of the *Excise Tax Act*, the *Income Tax Act*, the *Old Age Security Act*, the *Petroleum and Gas Revenue Tax Act* and the *Softwood Lumber Products Export Charge Act, 2006* **when references or appeals to the Court are provided for in those Acts.**

(emphasis added)

[15] Since this subsection provides that the jurisdiction of this Court to hear and determine appeals on matters arising under the *CPP* and the *EI Act* is when appeals

to this Court are provided for in these Acts, the only matters that can be appealed to this Court are those matters for which a right of appeal to this Court is provided in those Acts.

[16] The right of appeal to this Court for matters arising under the *EI Act* is set out in subsection 103(1) of the *EI Act*. This subsection provides as follows:

103. (1) The Commission or **a person affected by a decision on an appeal to the Minister under section 91 or 92 may appeal from the decision to the Tax Court of Canada** in accordance with the Tax Court of Canada Act and the applicable rules of court made thereunder within 90 days after the decision is communicated to the Commission or the person, or within such longer time as the Court allows on application made to it within 90 days after the expiration of those 90 days.

(emphasis added)

[17] Section 91 of the *EI Act* provides that:

91. An appeal to the Minister from a ruling may be made by the Commission at any time and by any other person concerned within 90 days after the person is notified of the ruling.

[18] Subsection 90(1) of the *EI Act* provides that:

90. (1) An employer, an employee, a person claiming to be an employer or an employee or the Commission may request an officer of the Canada Revenue Agency authorized by the Minister to make a ruling on any of the following questions:

- (a) whether an employment is insurable;
- (b) how long an insurable employment lasts, including the dates on which it begins and ends;
- (c) what is the amount of any insurable earnings;
- (d) how many hours an insured person has had in insurable employment;
- (e) whether a premium is payable;
- (f) what is the amount of a premium payable;

- (g) who is the employer of an insured person;
- (h) whether employers are associated employers; and
- (i) what amount shall be refunded under subsections 96(4) to (10).

[19] Subsection 90(1) of the *EI Act* limits the matters that can be the subject of a ruling to those matters that are listed therein and as a result the matters that can be appealed to the Minister under section 91 and then to this Court under section 103 will be limited to the same matters.

[20] The Appellant submitted that because paragraph 90(1)(f) of the *EI Act* provides that a person may request a ruling on “what is the amount of a premium payable” that this would mean that he would have the right to request a ruling not only on whether the arithmetic result of the calculation of the amount payable is correct (including whether the correct premium rate was used, whether the correct insurable earnings amount was used, and whether the arithmetic result is correct), but also whether the individual components of the formula are correct and, in particular, whether the premium rate should be varied (including a reduction to nil) on the basis that the premium rate determined under section 66 of the *EI Act* violates the *Charter* or any other law.

[21] The components of the formula to determine the amount of a premium that is payable are set out in section 67 of the *EI Act*. This section provides as follows:

67. Subject to section 70, a person employed in insurable employment shall pay, by deduction as provided in subsection 82(1), **a premium equal to their insurable earnings multiplied by the premium rate set under section 66** or 66.3, as the case may be.

(emphasis added)

[22] Section 66 of the *EI Act* provides that:

66. (1) Subject to subsection (2) and sections 66.1 and 66.3, the Commission shall set the premium rate for a year, taking into account

(a) the principle that the premium rate should generate just enough premium revenue during that year to cover the payments that will be made under subsection 77(1) during that year, based on the information provided by the Minister of Finance under section 66.2, taking into account any regulations made under section 69, and considering any changes to payments made under subsection 77(1) that have been announced by the Minister;

(b) the report of the chief actuary to the Commission for that year; and

(c) any public input.

[23] This Court will have jurisdiction to review the premium rate set under section 66 of the *EI Act* only if this is a matter that could be the subject of a ruling request under subsection 90(1) of the *EI Act*.

[24] The Supreme Court of Canada in *The Queen v. Canada Trustco Mortgage Company*, 2005 SCC 54, 2005 DTC 5523 (Eng.), [2005] 5 C.T.C. 215, 340 N.R. 1, 259 D.L.R. (4th) 193, [2005] 2 S.C.R. 601, stated that:

10 It has been long established as a matter of statutory interpretation that “the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament”: see 65302 *British Columbia Ltd. v. R.*, [1999] 3 S.C.R. 804 (S.C.C.), at para. 50. The interpretation of a statutory provision must be made according to a textual, contextual and purposive analysis to find a meaning that is harmonious with the Act as a whole. When the words of a provision are precise and unequivocal, the ordinary meaning of the words play a dominant role in the interpretive process. On the other hand, where the words can support more than one reasonable meaning, the ordinary meaning of the words plays a lesser role. The relative effects of ordinary meaning, context and purpose on the interpretive process may vary, but in all cases the court must seek to read the provisions of an Act as a harmonious whole.

[25] It does not seem to me that Parliament would have intended that the premium rate set by the Commission under section 66 of the *EI Act* would be a matter that could be the subject matter of a ruling request under subsection 90(1) of the *EI Act*. It does not seem to me that Parliament would have intended to grant to each and every officer of the Canada Revenue Agency authorized by the Minister to make a ruling, the right to review the premium rate set by the Commission. It seems to me that the only matter that could properly be the subject matter of a ruling request pursuant to paragraph 90(1)(f) of the *EI Act* would be whether the correct amounts were used for the premium rate and the insurable earnings in determining the amount of the premium payable and whether the arithmetic result is correct.

[26] If the Appellant is correct that granting a right to request a ruling of “what is the amount of a premium payable” includes the right to review the determination of the amounts used for the components of the formula, then why is paragraph 90(1)(c) of the *EI Act* included in subsection 90(1) of this Act? If the granting of the right to request a ruling of the amount of a premium payable included the right to review the

determination of each of the component parts of the formula, then there would be no need to set out a separate right to request a ruling on the amount of any insurable earnings. There are only two components of the formula used to determine the amount of a premium payable – the premium rate and the insurable earnings. By setting out a right to request a ruling of the amount of the insurable earnings, Parliament must have intended that only this component of the formula is a matter that could be reviewed by a rulings officer. A review of the other component of the formula, the premium rate, would then not be a matter that could be properly the subject of a ruling request under subsection 90(1) of the *EI Act*.

[27] Since the amount of the premium rate set under section 66 of the *EI Act*, in my opinion, is not a matter that could be the subject of a ruling request under subsection 90(1) of the *EI Act*, the amount of the premium rate set under section 66 of the *EI Act* is not a matter that can be appealed to this Court.

[28] With respect to the *CPP*, I have reached a similar conclusion. The right to appeal under the *CPP* is set out in section 28 of this Act which provides as follows:

28. (1) **A person affected by a decision on an appeal to the Minister under section 27 or 27.1, or the person's representative, may, within 90 days after the decision is communicated to the person, or within any longer time that the Tax Court of Canada on application made to it within 90 days after the expiration of those 90 days allows, appeal from the decision to that Court in accordance with the Tax Court of Canada Act** and the applicable rules of court made thereunder.

(emphasis added)

[29] Section 27 of the *CPP* provides as follows:

27. An appeal to the Minister from a ruling may be made by the Minister of Social Development at any time, and by any other person concerned within 90 days after the person is notified of the ruling.

[30] Also section 26.1 of the *CPP* provides as follows:

26.1 (1) The Minister of Social Development, an employer, an employee or a person claiming to be an employer or an employee may request an officer of the Canada Revenue Agency authorized by the Minister of National Revenue to make a ruling on any of the following questions:

(a) whether an employment is pensionable;

- (b) how long an employment lasts, including the dates on which it begins and ends;
- (c) what is the amount of any earnings from pensionable employment;
- (d) whether a contribution is payable;
- (e) what is the amount of a contribution that is payable; and
- (f) who is the employer of a person in pensionable employment.

[31] Therefore the only matters that can be appealed to this Court are matters that could properly form the basis of a ruling request under section 26.1 of the *CPP*. While one of the items listed is the amount of a contribution that is payable, I conclude that in my opinion, Parliament would not have intended that the determination of the contribution rate (which is one of the components of the formula that is used to determine the amount of a contribution that is payable) would be a matter that could properly be included in a request for a ruling. It does not seem to me that Parliament would have intended to grant to each and every officer of the Canada Revenue Agency authorized by the Minister to make a ruling, the right to review the contribution rate set under the *CPP* which is set by the Governor in Council pursuant to section 113.1 of the *CPP*. It seems to me that the only matter that could properly be the subject matter of a ruling request pursuant to paragraph 26.1(1)(e) of the *CPP* would be whether the correct amounts were used for the contribution rate and the employee's earnings in determining the amount of the contribution payable pursuant to section 8 of the *CPP* and whether the arithmetic result is correct.

[32] The components of the formula to determine the amount of a contribution that is payable are set out in section 8 of the *CPP*. This section provides as follows:

8. (1) Every employee who is employed by an employer in pensionable employment shall, by deduction as provided in this Act from the remuneration for the pensionable employment paid to the employee by the employer, make an employee's contribution for the year in which the remuneration is paid to the employee of an amount equal to the product obtained when the contribution rate for employees for the year is multiplied by the lesser of

- (a) the employee's contributory salary and wages for the year paid by the employer, minus such amount as or on account of the basic exemption for the year as is prescribed, and

(b) the employee's maximum contributory earnings for the year, minus such amount, if any, as is determined in prescribed manner to be the employee's salary and wages paid by the employer on which a contribution has been made for the year by the employee under a provincial pension plan.

[33] Section 11.1 of the *CPP* provides as follows:

11.1 (1) The contribution rate for the years 1966 to 1986 is:

- (a) for employees, 1.8% of contributory wages and salaries;
- (b) for employers, 1.8% of contributory wages and salaries; and
- (c) for self-employed persons, 3.6% of contributory self-employed earnings.

(2) The contribution rate for employees, employers and self-employed persons for 1987 and subsequent years is as set out in the schedule, as amended from time to time pursuant to section 113.1.

[34] Section 12 of the *CPP* provides that:

12. (1) The amount of the contributory salary and wages of a person for a year is the person's income for the year from pensionable employment, computed in accordance with the Income Tax Act (read without reference to subsection 7(8) of that Act), plus any deductions for the year made in computing that income otherwise than under paragraph 8(1)(c) of that Act, but does not include any such income received by the person

- (a) before he reaches eighteen years of age;
- (b) during any month that is excluded from that person's contributory period under this Act or under a provincial pension plan by reason of disability, or
- (c) after he reaches seventy years of age or after a retirement pension becomes payable to him under this Act or under a provincial pension plan.

[35] Section 26.1 of the *CPP* includes a reference to a separate right to determine the amount of the earnings from pensionable employment (which would be the income from pensionable employment and hence the contributory salary and wages subject to the adjustments in subsection 12(1) of the *CPP*). Since one component of the formula used to determine the amount of a contribution payable is based on the earnings from pensionable employment and since a specific right to appeal the determination of the earnings from pensionable employment is granted under

paragraph 26.1(1)(c), Parliament must have intended that the only component of the formula that could be specifically reviewed by a rulings officer (and therefore appealed to this Court) would be the amount of the earnings from pensionable employment. The amount of the contribution rate that is set out in the schedule to the *CPP* and which has been determined by the Governor in Council as provided in section 113.1 of the *CPP*, would not be a matter that Parliament would have intended to include as a matter that could be the subject of a ruling by an authorized officer of the Canada Revenue Agency and hence not a matter that can be appealed to this Court.

[36] As a result, in my opinion, this Court does not have the jurisdiction to review the premium rates that are set by the Commission under section 66 of the *EI Act* nor does this Court have the jurisdiction to review the contribution rates set out in section 11.1 of the *CPP* and the schedule to the *CPP*.

[37] In *Fournier v. The Queen*, 2005 FCA 131, the Federal Court of Appeal addressed the issue of whether costs could be awarded in a proceeding where the applicable rules did not provide for the awarding of costs. Justice Létourneau of the Federal Court of Appeal stated that:

11 The judge stated that he had no jurisdiction to impose costs on an appellant who unnecessarily delayed an appeal process initiated within an informal proceeding. I should point out that the Tax Court of Canada has the inherent jurisdiction to prevent and control an abuse of its process: see *Yacyshyn v. Canada*, [1999] F.C.A. No. 196 (F.C.A.).

12 The awarding of costs is one mechanism for preventing or remedying abusive delays or procedures: see *Blencoe v. British Columbia (Human Rights Commission)*, [2000] 2 S.C.R. 307, at paragraphs 179 and 183. In *Sherman v. Canada (Minister of National Revenue - M.N.R.)*, [2003] 4 F.C. 865, at paragraph 46, this Court addressed the issue in the following terms:

It is now generally accepted that an award of costs may perform more than one function. Costs under modern rules may serve to regulate, indemnify and deter. They regulate by promoting early settlements and restraint. They deter impetuous, frivolous and abusive behaviour and litigation. They seek to compensate, at least in part, the successful party who has incurred, sometimes, large expenses to vindicate its rights.

[Emphasis added by Justice Létourneau.]

[38] The Federal Court of Appeal in that case set the costs at \$1,000.

[39] As noted above, the Appellant has previously filed three Notices of Appeal which included submissions on whether the contribution rate as set under the *CPP* was appropriate and in two of these appeals he also had submissions on whether the premium rate as determined under the *EI Act* was appropriate. Justice Mogan, in his decision related to the dismissal of the Appellant's motion to set aside three orders of this Court, had stated, as quoted above, that this Court does not have the jurisdiction to review the premium rate determined pursuant to the *EI Act* nor the jurisdiction to review the contribution rate set under the *CPP*. The appeals that are the subject of this Motion raise the same issue. Justice Mogan had awarded costs fixed at \$500.

[40] The Appellant, as stated in his Notices of Appeal, is a member of the Institute of Chartered Accountants of Ontario and the Law Society of Upper Canada. The Appellant stated during the hearing that he was impecunious but did not provide any details. He obviously was employed in 2006 since he is appealing the premiums that he paid under the *EI Act* and his contribution paid under the *CPP*. He also stated during the hearing that he is currently employed. As well his salary in 2006, as stated in the Request for Ruling that he had submitted in relation to his request for a ruling under the *EI Act* and in his request for a ruling under the *CPP* (both of which were introduced as Exhibits during the hearing of the Motion), was \$82,780.

[41] As a result the Respondent's motion is granted, with costs which are set at \$1,000, and the Appellant's appeals filed under the *EI Act* and the *CPP* are quashed.

Signed at Ottawa, Ontario, this 18th day of September 2008.

“Wyman W. Webb”

Webb J.

CITATION: 2008TCC530

COURT FILE NOS.: 2008-1344(EI), 2008-1345(CPP)

STYLE OF CAUSE: W. SHAWN DAVITT AND THE QUEEN

PLACE OF MOTION: Toronto, Ontario

DATE OF MOTION: September 9, 2008

REASONS FOR ORDER BY: The Honourable Justice Wyman W. Webb

DATE OF MOTION: September 18, 2008

APPEARANCES:

For the Appellant: The Appellant himself
Counsel for the Respondent: Jocelyn Espejo-Clarke

COUNSEL OF RECORD:

For the Appellant:

Name:
Firm:

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