Docket: 2015-4454(IT)G

BETWEEN:

ROLF DE GEEST,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on September 12 and 13, 2018
at Victoria, British Columbia

Before: The Honourable Justice Steven K. D'Arcy

Appearances:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Christa Akey

JUDGMENT

In accordance with the attached Reasons for Judgment:

The motion brought by the Appellant, at the commencement of the hearing, to strike all or a portion of 29 paragraphs in the Reply is dismissed in accordance with my oral reasons delivered from the Bench on September 12, 2018.

The appeal with respect to reassessments made under the *Income Tax Act* for the Appellant's 2009, 2010 and 2011 taxation years is dismissed.

Costs are awarded to the Respondent.

The parties will have 30 days from the date of this judgment to arrive at an agreement on costs, failing which they are directed to file their written submissions

on costs within 60 days of the date of this judgment. Such submissions shall not exceed 10 pages.

If the parties cannot agree on costs and do not make written submissions, costs shall be awarded to the Respondent pursuant to the tariff.

Signed at Ottawa, Canada, this 1st day of February 2019.

"S. D'Arcy"

D'Arcy J.

Citation: 2019 TCC 33
Date: 20190201
Docket: 2015-4454(IT)G

BETWEEN:

ROLF DE GEEST,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

D'Arcy J.

[1] The Appellant has appealed reassessments in respect of his 2009, 2010 and 2011 taxation years. For each year, the Appellant elected not to report any amount as income from his activities relating to the installation of windows and doors in homes. It is his position that the activities constituted a personal endeavour and were not a source of income.

[2] The Minister disagrees and assessed the Appellant on the basis that he had unreported income of $178,274, $196,490 and $250,392 in his 2009, 2010 and 2011 taxation years respectively. It is the Minister's position that the Appellant earned the unreported income from the carrying on of a business. The Minister also assessed gross negligence penalties under subsection 163(2) of the *Income Tax Act* of $19,911, $22,366 and $31,212 for each of the 2009, 2010 and 2011 taxation years respectively.

I. Preliminary Matter

[3] The Appellant filed a motion on July 24, 2018 asking the Court to either strike all of the Reply or strike all or a portion of the 29 paragraphs of the Reply noted in the Notice of Motion. The Appellant also requested an adjournment of the hearing of the appeal scheduled for September 13, 2018.

[4] I directed that the hearing of the appeal would commence on September 12, 2018, at which time the Court would hear the Appellant's motion. Once the motion was heard and disposed of, the hearing continued on September 13, 2018 and the substantive issues raised in the appeal were addressed.

[5] Pursuant to oral reasons delivered from the bench on September 12, 2018, the Appellant's motion was dismissed.

II. Summary of Facts

[6] The Appellant testified that from 1979 to early 2006 he operated a sole proprietorship under the name De Geest Construction. He stated that during this period he carried on the business of performing general construction work, including the installation of windows. In the course of performing the work, the Appellant:

- contracted with clients;
- oversaw the various construction projects;
- retained other persons to work for him;
- purchased materials that were used in the projects; and
- attended job sites.

[7] The Appellant reported all income earned in respect of the business on his income tax returns for the above-noted years.

[8] The Appellant testified that he stopped carrying on this sole proprietorship in early 2006. He testified that "Okay, the fact is in early 2006 I made the conscious and purposeful decision to cease my concurrent pursuit of profit or commercial activities and exclusively pursue a non-commercial personal endeavour."[1]

[9] During his testimony, the Appellant described this so-called non-commercial personal endeavour as follows:

> . . . I deny any business customers or clients for taxation years 2009 to 2011. My personal endeavour, which started after April 21st, 2006, was that of a general non-commercial contractor, overseeing commercial and non-commercial subcontractors in fulfillment of

[1] Transcript, page 9.

> installing windows, doors and carpentry work within the general Victoria area for contractors and referrals.
>
> I received compensation for my general non-commercial contracting duties. The quantum of compensation varied on each non-commercial contract. Generally, monies from this ongoing non-commercial activity were deposited into a joint personal bank account with my daughter and son-in-law.[2]

[10] On cross-examination, he described the activities he performed in carrying out the so-called personal endeavour as follows:

- He negotiated contracts with individuals and companies who required him to do work for them. The individuals were referred to him by different window companies. During his testimony, the Appellant referred to the individuals and companies as "non-commercial" referrals and to the contracts as "non-commercial contracts".
- The individuals and companies who entered into contracts with the Appellant paid him for his services. He acknowledged that they paid him $246,920 in 2009, $247,264 in 2010 and $371,962 in 2011.
- He oversaw the various installation projects.
- He hired subcontractors to install the windows.
- He purchased materials for use in the projects.
- He attended job sites.

[11] On cross-examination, the Appellant admitted that he devoted a lot of time to the activity of installing the windows and doors and providing carpentry work. He stated that the activity was not a charity and was not a hobby.

[12] The Respondent provided the Court with Exhibit R-1, which the Appellant acknowledged was a copy of a standard "private" contract he entered into with the companies and individuals that retained him to install windows. The document is entitled "Private Contract", contains the Appellant's name and address, describes the scope of the work to be performed and the amount to be charged, and contains the name and address of the person who retained the Appellant (that person being "Jubillee [*sic*] Windows Ltd.").

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[2] Transcript, pages 10-11.

[13] The Appellant testified that he created the document, and stated:

> It's a non-commercial invoice. At that time I understood that that was the same thing, so I put that on there because I wanted to be specific that it was private between the person and myself, that it was not a contract written up as a commercial contract for a business.[3]

[14] He noted that the contract/invoice was a way in which he could tell his clients what he was doing for the money he charged.

[15] The following is written across the bottom on the invoice: "All amounts received, are amount[s] received in my capacity as a natural person (as defined in Barron's Canadian Law Dictionary 4th Ed) for my own benefit, and are not received and/or held for the benefit of the "taxpayer" (as defined in the Income Tax Act of Canada"). GST [is] non-applicable, as per Sec 240(1) of the Excise Tax Act of Canada".

[16] The Appellant explained that he added these words for the following reasons:

> . . . The reason for this notation was to express my non-commercial subjective intention in writing. Because I was not exercising a for-profit activity under the *Income Tax Act* I had to make sure that I was compliant with the *Excise Tax Act*, Part IX, and also that contractors and referrals also knew that I would not be charging GST as I was not carrying on a taxable supply in the course of a commercial activity. Nor was I required to be registered under section 240(1) of that *Act*.[4]

[17] The appellant filed Exhibit A-2, which contains copies of three Canada Revenue Agency T5018 forms, which are information slips that record payments made by a business to subcontractors. Each form was completed by a company called Jubilee Windows and states that Jubilee Windows made the following payments to the Appellant as a construction subcontractor:

- For the period ending October 31, 2009 - $23,005.05
- For the period ending October 31, 2010 - $40,791.28
- For the period ending October 31, 2011 - $30,162.50

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[3] Transcript, page 36.

[4] Transcript, page 12.

[18] The Appellant acknowledged that he received all of the payments noted on the information slips. He stated that Jubilee Windows provided the information slips without his knowledge or consent.

[19] On cross-examination, the Appellant stated that he did not ask the Canada Revenue Agency to allow any expenses when calculating the income from his activities since there were no expenses related to his so-called personal endeavour.

[20] Even though the Appellant did not ask the Canada Revenue Agency to allow any expenses, when assessing the Appellant the Minister allowed business expenses of $68,646, $50,773 and $121,570 in calculating the Appellant's income from a business for 2009, 2010 and 2011 respectively.

III. Summary of the Law

[21] The first issue before the Court is whether the Appellant had unreported income in the relevant taxation years.

[22] Section 3 of the *Income Tax Act* is the starting point for determining the income of a taxpayer for a taxation year. Section 3 provides that income includes the taxpayer's income for the year "from a source inside or outside Canada, including, without restricting the generality of the foregoing, the taxpayer's income for the year from each office, employment, business and property".

[23] The issue in this appeal is whether the Appellant had income from a business.

[24] Business is defined in subsection 248(1) of the Act as follows:

> "business" includes a profession, calling, trade, manufacture or undertaking of any kind whatever and, except for the purposes of paragraph 18(2)(c), section 54.2, subsection 95(1) and paragraph 110.6(14)(f), an adventure or concern in the nature of trade but does not include an office or employment.

[25] This definition is inclusive, not exhaustive.

[26] The approach to be taken in making the determination of whether the Appellant's activities in 2009, 2010 and 2011 constituted a source of income is mandated by the 2002 decision of the Supreme Court of Canada in *Stewart v.*

Canada[5] ("*Stewart*"). The Court set out the following two-stage approach that is to be followed when determining whether a taxpayer has a source of either business or property income:

> . . . As such, the following two-stage approach with respect to the source question can be employed:
>
> (i) Is the activity of the taxpayer undertaken in pursuit of profit, or is it a personal endeavour?
>
> (ii) If it is not a personal endeavour, is the source of the income a business or property?
>
> The first stage of the test assesses the general question of whether or not a source of income exists; the second stage categorizes the source as either business or property.
>
> Equating "source of income" with an activity undertaken "in pursuit of profit" accords with the traditional common law definition of "business", i.e., "anything which occupies the time and attention and labour of a man for the purpose of profit": *Smith, supra*, at p. 258; *Terminal Dock, supra*. As well, business income is generally distinguished from property income on the basis that a business requires an additional level of taxpayer activity: see *Krishna, supra*, at p. 240. As such, it is logical to conclude that an activity undertaken in pursuit of profit, regardless of the level of taxpayer activity, will be either a business or property source of income.[6]

[27] The first stage of the test, whether or not a source of income exists, is the only stage that is relevant for the purposes of this appeal. The Supreme Court of Canada in *Stewart* described the purpose of the first stage of the test as follows:

> The purpose of this first stage of the test is simply to distinguish between commercial and personal activities . . . Thus, where the nature of a taxpayer's venture contains elements which suggest that it could be considered a hobby or other personal pursuit, but the venture is undertaken in a sufficiently commercial manner, the venture will be considered a source of income for the purposes of the Act.
>
> We emphasize that this "pursuit of profit" source test will only require analysis in situations where there is some personal or hobby element to the activity in question . . . Where the nature of an activity is clearly commercial, there is no need to analyze the taxpayer's business decisions. Such endeavours necessarily involve the pursuit of profit. As such, a source of income by definition exists, and there is no need to take the inquiry any further.[7]

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[5] [2002] 2 S.C.R. 645.

[6] *Stewart*, paragraphs 50 and 51.

[7] Stewart, paragraphs 52 – 53.

[28] In summarizing its view the Supreme Court stated: ". . . the issue of whether or not a taxpayer has a source of income is to be determined by looking at the commerciality of the activity in question. **Where the activity contains no personal element and is clearly commercial, no further inquiry is necessary**. . ."[8]

[Emphasis added.]

[29] The second issue before the Court is whether the Appellant is liable for gross negligence penalties.

[30] The introductory words of subsection 163(2) of the *Income Tax Act* state:

> Every person who, knowingly, or under circumstances amounting to gross negligence, has made or has participated in, assented to or acquiesced in the making of, a false statement or omission in a return, form, certificate, statement or answer (in this section referred to as a "return") filed or made in respect of a taxation year for the purposes of this Act, is liable to a penalty of the greater of $100 and 50% of the total of . . .

[31] The introductory words identify the following two conditions that must be satisfied if the assessment by the Minister of a penalty under subsection 163(2) of the *Income Tax Act* is to be maintained:

- The Appellant must have made, participated in, assented to or acquiesced in the making of a false statement or omission in a return, form, certificate, statement or answer, referred to collectively as a "return".

- The false statement or omission must have been made by the Appellant knowingly or under circumstances amounting to gross negligence, or the Appellant must have participated in, assented to or acquiesced in the making of the false statement or omission knowingly or under circumstances amounting to gross negligence.

[32] Under subsection 163(3) of the *Income Tax Act*, the Minister has the burden of proving on a balance of probabilities the facts that justify the assessment of a penalty under subsection 163(2) of the *Income Tax Act*.

IV. <u>Disposition of Appeal</u>

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[8] *Stewart*, paragraph 60.

A. *Source of Income*

[33] I will first address the issue of whether the Appellant had a source of income.

[34] The Appellant's position is that during the relevant years he undertook the activities relating to the installation of windows and doors as a personal endeavour and thus those activities do not constitute a source of income under the tests set out in *Stewart*. Another way of looking at this argument is that a taxpayer can elect not to be subject to income tax by declaring his subjective intention to carry on activities such as those in question here as a personal endeavour.

[35] The Appellant during his testimony summarized his position as follows (transcript, pages 25 – 26):

> My primary intention was to exercise the personal endeavour for all my personal expenditures and living expenses. My secondary intention was that there would be no tax liability. This is perfectly lawful, according to my understanding, and there is no law that I know of prohibiting this. And though there may be no tax payable on monies I received from my personal endeavour, I also recognize that I received no benefits.

[36] As my colleague Justice Visser stated in *Meerman v. The Queen*,[9] the Appellant's argument is a nonsensical argument which seeks to twist the words and purpose of the source of income test set out in *Stewart* for the purpose of avoiding tax.

[37] The *Meerman* appeal involved a fact situation nearly identical to the fact situation now before the Court. Mr. Meerman was a heavy-duty mechanic who until mid-2006, reported as income for the purposes of the *Income Tax Act* the compensation he received for the services he provided to a related company. He stopped reporting the compensation sometime in 2006 and was subsequently assessed for his 2006 to 2011 taxation years.

[38] Justice Visser noted that Mr. Meerman took the position that, during the 2006 to 2011 taxation years, he was exercising his private rights to his labour for the purpose of providing a livelihood for him and his family and that it was his intention at all material times to exclusively engage in a non-commercial personal endeavour.

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[9] Unreported, Court file number 2015-2422 (IT)G. The taxpayer has appealed the Court's decision to the Federal Court of Appeal.

[39] This is exactly the same position as that taken by the Appellant beginning in early 2006 and continuing throughout his 2009 to 2011 taxation years. This is not surprising since the Appellant testified that he had attended some meetings with the Paradigm Education Group and had adopted the personal endeavour approach after talking with his friend Cory Stanchfield. In addition, the Appellant was assisted in his appeal by David Lindsay.[10] In the *Meerman* appeal, Justice Visser referred to the involvement of Mr. Meerman with the Paradigm Education Group, Mr. Stanchfield and Mr. Lindsay as follows:

> . . . Mr. Meerman previously attended seminars put on by one or more persons connected with the Paradigm Education Group and obtained the assistance of his friends, Cory Stanchfield and David Lindsay, in the preparation of his appeal. There have been many cases in Canadian Courts relating to individuals connected with the Paradigm Education Group. In the well-known case of *Meads v. Meads*, 2012 ABQB 571, Associate Chief Justice Rooke describes some of the Organized Pseudolegal Commercial Arguments, or OPCA, used by Paradigm Education Group and other detaxers and OPCA Litigants. Starting at paragraph 85 of *Meads*, Justice Rooke also provides an overview of various individuals and groups he describes as “OPCA gurus”, which he notes are “nothing more than conmen”. At paragraphs 87 through 98 of *Meads* he discusses Russell Porisky and the Paradigm Education Group and at paragraphs 100 to 108 he discusses David Kevin Lindsay, who he notes at paragraph 105 has been declared a vexatious litigant.

[40] On the objective facts before me, it is clear that the activities of the Appellant relating to the installation of windows and doors and providing carpentry work were undertaken in pursuit of profit. The activities contained no elements that would suggest that they should be considered a hobby or other personal pursuit. In fact, the Appellant admitted on cross-examination that the activities were not a charity or a hobby. The activities were clearly commercial; they contained no personal elements.

[41] The Supreme Court of Canada in *Stewart* has made it clear that where the nature of the activity is clearly commercial a source of income exists by definition.

[42] Further, the activities were exactly the same activities as the activities the Appellant carried on before April 21, 2006. The Appellant treated the activities carried on prior to April 21, 2006 as producing income from a business.

[43] During the 2009, 2010 and 2011 taxation years, the Appellant negotiated contracts with individuals and companies to install doors and windows and perform carpentry work. He purchased materials and hired subcontractors to

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[10] Mr. Lindsay called the Court a few days before the hearing as a friend of the Appellant asking that there be a break between the hearing of the motion and the hearing of the appeal.

perform the work required under the contracts and supervised the performance of the work. During 2009, 2010 and 2011 he was paid $866,146 for such work and in fact realized a profit for the work. He stated that he used the money generated from the contracting activities to pay his personal expenses and living expenses.

[44] In short, when carrying on the activities of installing doors and windows and performing carpentry work, the Appellant carried on the commercial undertaking of providing these services and the required materials to third parties. This constituted a business (the "Contracting Business") and a source of income. The Appellant not only carried on the activities in pursuit of profit, he actually earned a profit from the activities.

B. *Gross Negligence Penalty*

[45] I will now address the issue of whether the Appellant is liable for the subsection 163(2) gross negligence penalty.

[46] The previously discussed first condition of subsection 163(2) is satisfied since the Appellant made a false statement or omission in the income tax returns he filed for each of the 2009, 2010 and 2011 taxation years. The Appellant acknowledged that he prepared and signed each of the filed returns. Each of the returns failed to report the income he earned from the Contracting Business.

[47] The second condition of subsection 163(2) will only be satisfied if the Appellant made the false statement or omission knowingly or under circumstances amounting to gross negligence.

[48] With respect to whether the false statement or omission was made knowingly, the Court must determine whether the Appellant knew he had income from the Contracting Business. Specifically, did the Appellant have the subjective knowledge that he was making a false statement in his income tax returns when he filed the returns?

[49] As my colleague Justice Owen noted in *Peck v. the Queen*,[11] relying on the decision of the Federal Court of Appeal in *Wynter v. The Queen*[12] the subjective knowledge of a taxpayer that he was making a false statement may be proven by

[11] *Peck v. The Queen*, 2018 TCC 52.

[12] *Wynter v. The Queen*, 2017 FCA 195.

evidence establishing, on a balance of probabilities, that the taxpayer was wilfully blind as to whether the statements in his return were false.

[50] Justice Owen provided the following overview of what is required to establish wilful blindness:

> [46] To establish wilful blindness, the evidence must prove on a balance of probabilities that the Appellant subjectively knew that the false statements in the Return and the Request were probably false but deliberately chose not to make further inquiries because he subjectively knew or strongly suspected that the inquiries would provide him with the knowledge that the statements were indeed false (see *Sansregret v. The Queen*, [1985] 1 S.C.R. 570 at 584, *R. v. Jorgensen*, [1995] 4 S.C.R. 55 at paragraphs 102 and 103 and *Briscoe v. The Queen*, 2010 SCC 13, [2010] 1 S.C.R. 411 at paragraphs 21 to 23). The wilful blindness test is summarized in *Wynter* as follows:
>
> > [13] A taxpayer is wilfully blind in circumstances where the taxpayer becomes aware of the need for inquiry but declines to make the inquiry because the taxpayer does not want to know, or studiously avoids, the truth. The concept is one of deliberate ignorance: *R. v. Briscoe*, 2010 SCC 13 at paras. 23-24, [2010] 1 S.C.R. 411 (*Briscoe*); *Sansregret* at para. 24. In these circumstances, the doctrine of wilful blindness imputes knowledge to a taxpayer: *Briscoe* at para. 21. . . .
>
> [47] The subjective knowledge required for a finding of actual knowledge or wilful blindness refers to the actual or subjective knowledge of the person committing the prohibited act and not the objective or constructive knowledge of a reasonable person in the same circumstances (see, generally, *Shand v. The Queen*, 2011 ONCA 5 at paragraph 188 and *Roks v. The Queen*, 2011 ONCA 526 at paragraph 132).[13]

[51] I have no difficulty finding that the Appellant knowingly made the false statement or omission. He admitted that he made the decision not to report the income, but argued that he had based that decision on a point of law, i.e., his so-called interpretation of *Stewart* as establishing that a person has no source of income if the person elects to carry on the person's business as a "personal endeavour".

[52] First, I do not believe that this was the Appellant's interpretation of *Stewart*. This was a filing position suggested to him by Mr. Stanchfield and Mr. Lindsay. It is the same position as that taken by Mr. Meerman in his appeal. It is not a bona fide legal position; it is an argument used in a rather weak attempt to avoid paying taxes.

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[13] *Peck, supra.*

[53] The Appellant carried on exactly the same business before and after April 21, 2006; however, he chose to stop reporting the income from the business after April 21, 2006. The Appellant is an intelligent individual who made a conscious decision to stop reporting his income from the Contracting Business and to use Mr. Stanchfield's nonsensical argument to try to support the failure to report his income. As a result, the Appellant knowingly made a false statement or omission in his returns.

[54] It is also my view that the Appellant made the false statement or omission in each of his 2009, 2010 and 2011 tax returns in circumstances amounting to gross negligence.

[55] The phrase "gross negligence" as used in subsection 163(2) of the *Income Tax Act* was considered in the widely adopted decision of *Venne v. The Queen*, 84 DTC 6247 (FCTD). At page 6256 of that decision, Strayer J. stated:

> . . . "Gross negligence" must be taken to involve greater neglect than simply a failure to use reasonable care. It must involve a high degree of negligence tantamount to intentional acting, an indifference as to whether the law is complied with or not. . . .

[56] As stated in *Venne*, a finding of "gross negligence" requires a high degree of negligence. The existence (or non-existence) of a high degree of negligence is determined by reference to the objective standard of a reasonable person in the same circumstances as the person against whom the penalty is assessed and not by reference to the subjective beliefs or characteristics of this person.

[57] The objective standard is only relaxed if it is established that the person is incapable of understanding the duty not to make a false statement or an omission in a return.

[58] It is clear from the evidence before me that the Appellant is capable of understanding his duty not to make a false statement or an omission in a return. He is an intelligent person and clearly knows his duty to file his tax returns and report his actual income.

[59] As a result, the Respondent must establish, on a balance of probabilities, facts that lead to the conclusion that the making by the Appellant of the false statement in his 2009, 2010 and 2011 income tax returns was such a marked and substantial departure from the conduct of a reasonable person in the same circumstances that it constituted gross negligence.

[60] The Respondent has established such facts.

[61] A reasonable person presented with Mr. Stanchfield's nonsensical argument would immediately realize that there was something wrong with it. A person cannot suddenly elect to have his income from a business not be subject to tax.

[62] The Appellant carried on the same activity after April 2006 as he carried on before, yet he takes the position that the activity became non-taxable in April 2006. This is patently absurd. In my view, a reasonable person would not believe that an activity of a commercial nature, such as the provision of contractor services, would suddenly become non-taxable because the provider of the services decided to label the provision of the services as a "personal endeavour".

[63] This alone is sufficient for a finding of conduct that is such a marked and substantial departure from the conduct of a reasonable person that it constituted gross negligence.

[64] There are at least two other factors that support such a conclusion.

[65] The Appellant testified that he realized he was taking a risk and asked an accountant and a lawyer about the personal endeavour argument. When asked on cross-examination whether the accountant thought that it was a good idea to take the approach that he was engaged in a personal endeavour, he said "absolutely not". And when asked whether the lawyer suggested to him that it was a good idea, the Appellant responded "of course not".

[66] A reasonable person would have followed this advice. Two professionals advised the Appellant that he had no valid filing position.

[67] After the Appellant had provided on cross-examination his answers with respect to the accountant and the lawyer, the Court took a short recess. After the recess, the Appellant acknowledged that during the recess he had spoken with his friends who were present in the courtroom and helping him with his appeal. He then tried to change his testimony with respect to his conversations with the accountant and the lawyer. I do not accept this altered testimony; it was clearly an attempt to undo the damage caused by his earlier testimony while he was under cross-examination. The Appellant's actions seriously damaged his credibility.

[68] The magnitude of the omitted income would have raised significant suspicion in a reasonable person. The unreported income was approximately $625,000 over the three years.

[69] In my view, on the evidence before me, the Appellant's signing and filing of his 2009, 2010 and 2011 income tax returns represents such a marked and substantial departure from the conduct of a reasonable person in the same circumstances that it constitutes gross negligence as described in *Venne*.

[70] As a result, the Appellant made the false statement and omission in his 2009, 2010 and 2011 income tax returns - consisting in his failure to report the income from the contracting business - in circumstances amounting to gross negligence.

V. Other Issue

[71] In his Notice of Appeal the Appellant notes that one of the issues to be decided is "Did the Minister err in reassessing the Appellant for statute-barred years?"

[72] The Appellant withdrew this issue during the trial. Specifically, on cross-examination, when asked what years were statute-barred he stated, "No. I don't hold to that. That was a mistake."[14]

[73] For the foregoing reasons, the appeal is dismissed with costs to the Respondent.

[74] The parties will have 30 days from the date of this judgment to arrive at an agreement on costs, failing which they are directed to file their written submissions on costs within 60 days of the date of this judgment. Such submissions shall not exceed 10 pages.

[75] If the parties cannot agree on costs and do not make written submissions, costs shall be awarded to the Respondent pursuant to the tariff.

Signed at Ottawa, Canada, this 1st day of February 2019.

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[14] Transcript, page 43.

“S. D’Arcy”

D'Arcy J.

CITATION:	2019 TCC 33
COURT FILE NO.:	2015-4454(IT)G
STYLE OF CAUSE:	ROLF DE GEEST v. HER MAJESTY THE QUEEN
PLACE OF HEARING:	Victoria, British Columbia
DATE OF HEARING:	September 12 and 13, 2018
REASONS FOR JUDGMENT BY:	The Honourable Justice Steven K. D'Arcy
DATE OF JUDGMENT:	February 1, 2019

APPEARANCES:

For the Appellant:	The Appellant himself
Counsel for the Respondent:	Christa Akey

COUNSEL OF RECORD:

For the Appellant:

Name:	N/A
Firm:	N/A

For the Respondent:	Nathalie G. Drouin Deputy Attorney General of Canada Ottawa, Canada