Federal Court  Cour fédérale

Date: 20161017

Docket: T-757-14

Citation: 2016 FC 1154

Ottawa, Ontario, October 17, 2016

PRESENT: The Honourable Madam Justice Tremblay-Lamer

BETWEEN:

HELEN DALEY

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

and

PRIVACY COMMISSIONER OF CANADA

Intervener

REASONS AND JUDGMENT

I. Nature of the Matter

[1] This is an application for judicial review pursuant to sections 18 and 18.1 of the *Federal Courts Act*, RCS 1985, c F-7 of a report of findings issued by the Office of the Privacy Commissioner of Canada [the OPC] and of a reconsideration decision rendered by the same with respect to a complaint against the Canada Revenue Agency [CRA].

II. Facts

[2] The applicant, Ms. Helen Daley, is a partner at the law firm of Wardle Daley Bernstein Bieber LLP, in Toronto, and is occasionally retained by the CRA for litigation.

[3] In 2002, the CRA investigated Mr. Holterman and he was criminally prosecuted before the Ontario Superior Court of Justice in 2003 for tax evasion. Mr. Holterman filed a pre-trial motion seeking to quash five search warrants which was granted (*R. v. Tiffin*, [2005] 3 CTC 213). Disclosure in the course of the pre-trial motions revealed to Mr. Holterman the names of the prosecutor's witnesses and he began communicating with them and threatening them with legal proceedings.

[4] The applicant was retained by the CRA to defend Mr. F., a CRA investigator, against Mr. Holterman's actions before several regulatory and civil tribunals. She also facilitated the retainer of Ms. T. by Mr. O., a foreign witness in the criminal case against Mr. Holterman. At Ms. T.'s request, the applicant provided her with a transcript of Mr. O.'s interview by Mr. F. in the course of the CRA investigation.

[5] In 2013, the applicant learned through a partner at her law firm that she had been found to have violated the *Privacy Act*, RSC 1985, c. P-21 [the Privacy Act] following a complaint filed by Mr. Holterman relating to the disclosure of the transcript.

[6] On July 17, 2013, the applicant wrote to the OPC to express her concerns that she had not been informed of the complaint, nor given the chance to respond to Mr. Holterman's allegations. She also noted that she was not an employee of the CRA and that the information transmitted to Ms. T. was public in nature. The applicant requested that the OPC re-open the investigation into the complaint.

[7] On July 26, 2013, the OPC invited the applicant to submit further information on the public nature of the information transmitted to Ms. T.

[8] On September 25, 2013, following the applicant's further submissions, the OPC advised her that there were insufficient grounds to re-open the investigation and that the matter was closed.

III. Decision

A. *Report of Findings*

[9] The OPC concluded that the matter was well-founded. Its investigator found that the transcript contained extensive information about Mr. O.'s business relationship with the

complainant and his opinions and views about the complainant. This met the definition of personal information in section 3 of the Privacy Act.

[10] To determine whether the disclosure was authorized under the Privacy Act, subsection 8(2) of the Privacy Act had to be read in conjunction with paragraph 241(3)(b) of the *Income Tax Act*, RCS 1985, c 1 (5th supp.) [ITA], which authorizes disclosure of taxpayer information for legal proceedings relating to the administration and enforcement of the ITA. The OPC noted that the disclosure had been made in relation to a civil proceeding for damages arising out of business dealings and concluded that the CRA could not rely on paragraph 241(3)(b) of the ITA as the authority for disclosure. As such, there was no basis for the disclosure under subsection 8(2) of the Privacy Act.

[11] The OPC recommended that the CRA remind its criminal investigation staff of the provisions of the Privacy Act and their application in order to prevent future unauthorized disclosures.

B. *Reconsideration Decision*

[12] Following a thorough review of the evidence submitted by the applicant, the OPC concluded that it did not have sufficient grounds to re-open the investigation. More precisely, it did not have reason to believe that the transcript in question and all of the complainant's personal information contained therein was part of the court record or otherwise publicly available.

[13] The OPC noted the applicant's concerns on procedural fairness, but stated that the investigation and the report were limited to CRA's compliance with the Privacy Act and that the report did not make or purport to make findings regarding any other person's or entity's compliance with the Privacy Act.

IV. Issues

[14] This matter raises the following issues:

1. What is the applicable standard of review?
2. Did the OPC breach the rules of natural justice and its duty of fairness toward the applicant?
3. Did the OPC err in concluding that the applicant's disclosure was unauthorized under the Privacy Act and the ITA?

V. Relevant Provisions

[15] The relevant provisions are subsection 8(2) of the Privacy Act and paragraph 241(3)(b) of the ITA, included in Appendix A attached to these Reasons.

VI. Submissions of the Parties

A. *The Applicant*

[16] The applicant first argues that she was entitled to notice of the proceedings because the decision directly harmed her professional reputation interests. A right to notice arises when an

administrative decision will significantly, directly and necessarily affect a person's interest. A duty of fairness will almost always apply to decisions that are likely to reflect unfavourably on the honesty, competence or integrity of individuals in the conduct of their profession. The Supreme Court of Canada has recognized that a lawyer's professional reputation is of particular importance to the individual (*Hill v Church of Scientology of Toronto*, [1995] 2 SCR 1130 at para 180 [*Hill*]). By concluding that the applicant had failed to keep an individual's personal information confidential and breached the Privacy Act, the OPC harmed the applicant's professional reputation. There is no merit to the intervener's contention that the report was directed solely at the CRA; the applicant's conduct was the only one at issue.

[17] Secondly, the applicant submits that the personal information contained in the transcript was publicly available because significant parts of it had been disclosed in open court in the course of the criminal and civil proceedings involving Mr. Holterman.

[18] The applicant further argues that the disclosure was authorized under paragraph 241(3)(b) of the ITA because the prohibition on the disclosure of taxpayer information does not apply in legal proceedings related to the administration and enforcement of the ITA. The OPC erred in concluding that the action between Mr. Holterman and Mr. O. was simply a claim for damages arising out of business dealings. Mr. Holterman sued Mr. O. because his testimony before the CRA contradicted the terms of the Minutes of Settlement agreed to between them in 2003. Mr. Holterman therefore sued Mr. O. as a direct result of the administration and enforcement of the ITA.

B. *The Respondent*

[19] The respondent is limiting his intervention to the last issue. He notes that the Privacy Act is a statute of general application and that subsection 8(2) of the Privacy Act is accommodating of disclosures of personal information authorized in federal legislation. The original authority to release the information does not flow from subsection 8(2) of the Privacy Act, but from section 241 of the ITA. The Minister of Revenue has a wide discretion to disclose information under its own legislation.

[20] The plain statutory language of paragraph 241(3)(b) of the ITA requires some relation between the legal proceedings for which the disclosure will be used and the administration and enforcement of the ITA. The OPC's strict and narrow interpretation of the provision indicates no recognition of the broad and liberal interpretation sanctioned by the Courts. Coherence within the administration of justice is highly desirable and the OPC should have deferred to CRA's interpretation of their own provision to allow for a complementary and harmonious legislative scheme.

C. *The Intervener*

[21] The intervener submits that it did not have a duty to notify the applicant. The mere fact that a non-party's conduct is referred to or commented upon in administrative proceedings does not entitle her to notice of the proceedings. The report of findings was directed at the CRA and the intervener is limited to assessing a government institution's compliance with the Privacy Act. The applicant was referred to solely in her capacity as an agent acting on behalf of CRA, who

vigorously defended her interests in the proceedings. Moreover, the report had no binding consequences and was not made public.

[22] The intervener adds that the notice requirements are comprehensively set out in sections 29 to 35 of the Privacy Act. As long as the notification requirements are complied with, the OPC benefits from a broad discretion in its investigation procedures. A duty to notify third parties would have serious practical implications for the conduct of investigations under the Privacy Act and would over-formalize what is intended to be an informal, non-judicial and confidential ombudsman process.

[23] The intervener argues that the Courts have held that the legal proceedings referred to in paragraph 241(3)(b) of the ITA must relate to the administration and enforcement of the ITA for the exemption to apply. It was reasonable to conclude that the action between Mr. Holterman and Mr. O. was not related to the ITA, because it was a legal proceeding for damages arising out of an alleged breach of a settlement agreement between them. The CRA was not an active participant in those proceedings.

VII. Analysis

A. *What is the applicable standard of review?*

[24] The applicable standard of review for the issue of procedural fairness is correctness (*Canada (Citizenship and Immigration) v Khosa*, 2009 SCC 12, para 43; *Sketchley v Canada*

(Attorney General), 2005 FCA 404 at para 53-54; *Re: Sound v Fitness Industry Council of Canada*, 2014 FCA 48 at para 35).

[25] On the issue of disclosure, the applicant and the respondent submit that correctness should apply, while the intervener argues that reasonableness is the appropriate standard. I agree with the intervener.

[26] The issue of the applicability of paragraph 241(3)(b) of the ITA requires a thorough examination of the facts of the case. As such, it is a question of mixed fact and law which presumptively attracts reasonableness (*Dunsmuir v New Brunswick*, 2008 SCC 9, para 53 [*Dunsmuir*]). I come to the same conclusion upon analysis of the four factors set out in *Dunsmuir* at paragraph 64.

[27] Firstly, the OPC does not benefit from a privative clause. However, in recent jurisprudence, the absence of a privative clause has not been decisive and the reasonableness standard has been applied regardless (*Canadian Human Rights Commission v Canada (Attorney General)*, 2016 FCA 200, para 63). The absence of a privative clause therefore pulls neither one way nor the other.

[28] Secondly, the purpose of the Privacy Act, as stipulated in section 2, is "to extend the present laws of Canada that protect the privacy of individuals with respect to personal information about themselves held by a government institution and that provide individuals with

a right of access to that information". The OPC's decision under review was necessarily made in pursuit of this purpose which points to reasonableness as the standard.

[29] Thirdly, the nature of the question is one of mixed fact and law. As stated above, to come to the conclusion that the disclosure was not authorised under paragraph 241(3)(b) of the ITA, the OPC had to examine the facts of the underlying cases as well as interpret the law. There was no extricable question of law. Accordingly, the nature of the question points to reasonableness.

[30] Lastly, the OPC operates in a discrete statutory regime in which it has expertise which also points to reasonableness as the standard of review. The OPC was created for the proper administration of the Act. Its role is, *inter alia*, to ensure that disclosures of personal information are made in accordance with section 8 of the Privacy Act.

[31] Pondering these four factors, this Court concludes that the standard of review of the OPC's decision is reasonableness. This Court will therefore not interfere with the OPC's decision unless it is not transparent, intelligible, and justified or falls outside the range of possible, acceptable outcomes in light of the facts and the law (*Dunsmuir*, para 47).

B. *Did the OPC breach the rules of natural justice and its duty of fairness toward the applicant?*

[32] As stated above, the intervener argues that all principles of natural justice may be ousted by express statutory language or necessary implication (*Ocean Port Hotel Ltd. v. British Columbia (General Manager, Liquor Control and Licensing Branch),* 2001 SCC 52, para 22;

Canada (Attorney General) v. Mavi, 2011 SCC 30 at para 39). His position is that the notification requirements are comprehensively set out in the Privacy Act and that the Court should therefore refrain from reading-in additional notification requirements.

[33] I disagree. A plain reading of the relevant provisions of the Act does not lead to the conclusion that the OPC is exempt from notifying or allowing third parties who may be otherwise affected by its decision to make representations. The provisions only state that the government institution must be notified, and that no one else is entitled to make representations as of right:

31 Before commencing an investigation of a complaint under this Act, the Privacy Commissioner shall notify the head of the government institution concerned of the intention to carry out the investigation and shall inform the head of the institution of the substance of the complaint.	31 Le Commissaire à la protection de la vie privée, avant de procéder aux enquêtes prévues par la présente loi, avise le responsable de l'institution fédérale concernée de son intention d'enquêter et lui fait connaître l'objet de la plainte.
[…]	[…]
33 (2) In the course of an investigation of a complaint under this Act by the Privacy Commissioner, the person who made the complaint and the head of the government institution concerned shall be given an opportunity to make representations to the Commissioner, but no one is entitled as of right to be present during, to have access to or to comment on	33 (2) Au cours d'une enquête relative à une plainte, le plaignant et le responsable de l'institution fédérale concernée doivent avoir la possibilité de présenter leurs observations au Commissaire à la protection de la vie privée; toutefois, nul n'a le droit absolu d'être présent lorsqu'une autre personne présente des observations au Commissaire, ni d'en recevoir communication ou de faire des

representations made to the Commissioner by any other person.	commentaires à leur sujet.

[34] This does not in any way displace the common law duty to notify persons who may be significantly and directly affected by the decision, which was confirmed by the Supreme Court in *T.W.U. v Canadian Radio-Television & Telecommunications Commission*, [1995] 2 SCR 781 at para 29. That the decision is non-binding is also of no consequence. In *Morneault v. Canada (Attorney General),* [2001] 1 FCR 30, at para 2, the Federal Court of Appeal confirmed that a decision's absence of legal consequences did not bar relief and thus, review by the Court.

[35] While the report of findings was directed to the CRA, it was the applicant's conduct, as counsel retained by the institution, which was under scrutiny. The report of finding itself notes:

> 10. However, in his letter of complaint to the Privacy Commissioner, the complainant made a clear statement about not wanting to pursue a formal complaint against the CRA for Mr. F's alleged inappropriate use of his personal information in providing this information to Ms. D: "This complaint does <u>not</u> include the acts or omissions of the CRA official, [Mr. F.], as they are presently the subject of other proceedings." <u>The investigation into this matter therefore only focused on the complainant's allegations of unauthorized disclosure of his personal information by Ms. D. to Ms. T.</u>
>
> […]
>
> 25. As such, we recommend that CRA remind its staff in the Criminal Investigations Program, <u>including its legal counsel</u>, of these provisions of the *Act* and their proper application in order to prevent further unauthorized disclosures of this nature.
>
> [Emphasis added]

[36] The applicant, however, was not an employee of the CRA, but its legal counsel. As such, her obligations toward the institution were different than that of an employee. As a lawyer, it is her responsibility to advise her client about their legal obligations, not the contrary. Her interests in the context of a complaint under the Privacy Act are thus necessarily different than that of the CRA. A finding of a violation of the Privacy Act is of limited consequences for the institution, but has wider implications for a lawyer working in private practice. In *Hill*, the Supreme Court of Canada held:

> [177] For all lawyers their reputation is of paramount importance. Clients depend on the integrity of lawyers, as do colleagues. Judges rely upon commitments and undertakings given to them by counsel. Our whole system of administration of justice depends upon counsel's reputation for integrity. Anything that leads to the tarnishing of a professional reputation can be disastrous for a lawyer. It matters not that subsequent to the publication of the libel, Casey Hill received promotions, was elected a bencher and eventually appointed a trial judge in the General Division of the Court of Ontario. As a lawyer, Hill would have no way of knowing what members of the public, colleagues, other lawyers and judges may have been affected by the dramatic presentation of the allegation that he had been instrumental in breaching an order of the court and that he was guilty of criminal contempt.

[37] The applicant therefore had a direct and significant interest in protecting her professional reputation and should have been notified and given the opportunity to make representations in the course of the investigation. The report of findings harmed her professional reputation, as Mr. Holterman attempted to use it to affect the course of another lawsuit he had brought against the CRA, whom the applicant was representing, and start a letter-writing campaign to smear her reputation. I find that she has demonstrated the minimum prejudice required to trigger the OPC’s common law duty of notifying persons who may be directly affected by its decisions.

[38] I am also of the view that the reconsideration letter did not cure the breach of procedural fairness. The applicant was only invited to submit evidence regarding the public nature of the information disclosed. She was not given a full opportunity to make representations. Moreover, by the time she was invited to make submissions, the harm had already been done. The applicant only contacted the OPC after her partner had learned of the report of findings through Mr. Holterman's counsel. The OPC's conclusions had already been circulated.

[39] I take note of the intervener's argument that a general duty to notify and provide participatory rights to government employees and agents would complicate the OPC's investigations, over-formalize the process and impact its confidentiality. However, the facts of this case do not give rise to a general duty to notify third parties. The applicant's situation as a private lawyer retained to represent a government agency distinguished her interests from those of the CRA in the specific context of the complaint. The OPC violated the rules of procedural fairness in not affording the applicant the opportunity to be heard.

[40] In light of this conclusion, I do not need to discuss if the applicant should have been interviewed. However, I will comment that although the OPC has considerable leeway in determining the procedure to be followed in the performance of any duty or function of the Commissioner under the Privacy Act, the applicant, being the only subject of the investigation, it would appear that to gather relevant information, she should have been contacted by the investigator in charge of the complaint.

C. *Did the OPC err in concluding that the applicant's disclosure was unauthorized under the Privacy Act and the ITA?*

[41] To properly analyze this issue, it is important to understand the general interaction between the Privacy Act and other Acts of Parliament as contemplated by paragraph 8(2)(b) of the Privacy Act. In *Privacy Act (Can.) (Re)*, [2000] 3 FCR 82 at para 18, the Federal Court of Appeal held that:

> [18] In this context, paragraph 8(2)(b) cannot but be interpreted as being a provision that enables Parliament to confer on any Minister (for example) through a given statute a wide discretion, both as to form and substance, with respect to the disclosure of information his department has collected, such discretion, of course, to be exercised in conformity with the purpose of the Privacy Act. […] But one can simply not conclude from Parliament's alleged failure, in paragraph 8(2)(b), to be specific when it clearly intended to be general, that federal government institutions cannot be authorized under that paragraph to disclose to other federal institutions personal information that, without any express restriction, they can disclose to foreign institutions. In using words of wide import in paragraph 8(2)(b) of the Privacy Act and eventually in paragraph 108(1)(b) of the Customs Act, Parliament clearly left itself a considerable margin of manoeuvre with respect to its own legislation and took advantage of it.

[42] The OPC should therefore not use paragraph 8(2)(b) of the Privacy Act to assume authority to administer, interpret or exercise the authority statutorily entrusted to another decision-maker in the other "Acts of Parliament". At a minimum, it must take into account the other decision-maker's interpretation of paragraph 241(3)(b) of the ITA and its related jurisprudence in its analysis. Nothing in the record indicates that the OPC considered the CRA's position on the proper interpretation of paragraph 241(3)(b) of the ITA, in spite of detailed submissions and offers to discuss the issue in person.

[43] In *Slattery (Trustee of) v. Slattery*, [1993] 3 S.C.R. 430 [*Slattery*], the Supreme Court held that the provision should be interpreted broadly. In that case, the legal proceedings at issue were a matter of bankruptcy. Mr. Slattery had fallen into arrears in paying income taxes, resulting in an investigation by the CRA. The CRA eventually petitioned Mr. Slattery into bankruptcy. When he died, a trustee of his estate was appointed and it was determined that the estate's assets would not be sufficient to pay what was owed to the CRA. The estate sued Mr. Slattery's wife, who was thought to be hiding assets on his behalf. The estate sought the testimony of two CRA investigators, to which Mrs. Slattery objected, citing paragraph 241(3)(b) of the ITA. The Supreme Court stated that:

> The connecting phrases used by Parliament in s. 241(3) are very broad. The confidentiality provisions are stated not to apply in respect of proceedings relating to the administration or enforcement of the Income Tax Act.
>
> [Emphasis added]

[44] It further remarked that both connecting phrases suggested that a wide rather than narrow view should be taken when considering whether a proposed disclosure is in respect of proceedings relating to the administration or enforcement of the ITA.

[45] The report of findings does not reflect this broad interpretation. I can only conclude that the OPC erred in ignoring the factual and legal context of the proceedings between Mr. Holterman and Mr. O.

[46] The characterization of the legal proceedings by the OPC as "damages arising out of business dealings" is misleading. The CRA's position was that the 2005 legal proceedings

related to the administration or enforcement of the ITA because the information provided by Mr. O. formed the basis of the criminal charges against Mr. Holterman. Any legal proceedings calling into question the business dealings that were the subject of the criminal investigation are necessarily directly related to the administration and enforcement of the ITA.

[47] In January 2003, Mr. Holterman first filed a legal proceeding against Mr. O. which produced the Minutes of Settlement between the two parties. At that time, Mr. O. had already been interviewed a first time by the CRA in 2002 in the course of their investigation and the information provided formed the basis of the charges against Mr. Holterman. The Minutes of Settlement re-characterized the business transactions between Mr. Holterman and Mr. O. in a way that contradicted Mr. O.'s testimony to the CRA, unbeknownst to the investigators.

[48] In May 2003, Mr. O. voluntarily gave a further interview to the CRA which produced the transcript at issue in this case. In this second interview, Mr. O. confirmed his prior testimony to the CRA which contradicted the Minutes of Settlement. In November 2003, Mr. Holterman launched legal proceedings against Mr. F. In December 2003, he launched further legal proceedings against Mr. O. and Mr. F. Both of these proceedings were stayed in 2004 pending the outcome of the criminal prosecution.

[49] When Mr. Holterman succeeded in his pre-trial motion challenging the validity of the information gathered to obtain warrants on *Charter* grounds in 2005, he re-launched his December 2003 proceeding against Mr. O. The statement of claim clearly demonstrates that the information provided by Mr. O. to the CRA is at the heart of the matter between the parties. The

OPC ignored that but for the CRA investigation Mr. Holterman would never have sued Mr. O. In my opinion, this is sufficient to meet the connection threshold set out in paragraph 241(3)(b) of the ITA and interpreted in the jurisprudence.

[50] In light of this conclusion, there is no need to decide if the transcript was public or not.

VIII. Conclusion

[51] The application for judicial review is granted.

[52] The OPC clearly misstated the facts of the case by ignoring the context in which the proceedings against Mr.O. were brought, thus erroneously interpreting paragraph 241 (3)(b) ITA. Furthermore, the OPC had a common law duty to notify the applicant of the complaint even if she was not a party to it because she had a direct and significant interest in the outcome. The OPC's report of findings affected her professional reputation as a lawyer and she should have been given the opportunity to make representations to defend her interests.

[53] For the reasons above, the report of findings is quashed and the matter is sent back to the OPC for redetermination in accordance with these Reasons. No costs are awarded.

JUDGMENT

THIS COURT'S JUDGMENT is that the report of findings is quashed and the matter is sent back to the Office of the Privacy Commissioner for redetermination. No costs are awarded.

"Danièle Tremblay-Lamer"
Judge

FEDERAL COURT

SOLICITORS OF RECORD

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APPEARANCES:

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Policy Branch
Office of the Privacy
Commissioner of Canada
Gatineau, Québec

APPENDIX A

***Privacy Act*, RSC 1985, c P-21**

8(2) Subject to any other Act of Parliament, personal information under the control of a government institution may be disclosed	8(2) Sous réserve d'autres lois fédérales, la communication des renseignements personnels qui relèvent d'une institution fédérale est autorisée dans les cas suivants :
[…]	[…]
(b) for any purpose in accordance with any Act of Parliament or any regulation made thereunder that authorizes its disclosure;	b) communication aux fins qui sont conformes avec les lois fédérales ou ceux de leurs règlements qui autorisent cette communication;

***Income Tax Act*, RSC 1985, c 1 (5th supp.)**

241 (1) Except as authorized by this section, no official or other representative of a government entity shall	241 (1) Sauf autorisation prévue au présent article, il est interdit à un fonctionnaire ou autre représentant d'une entité gouvernementale :
(a) knowingly provide, or knowingly allow to be provided, to any person any taxpayer information;	a) de fournir sciemment à quiconque un renseignement confidentiel ou d'en permettre sciemment la prestation;
(b) knowingly allow any person to have access to any taxpayer information; or	b) de permettre sciemment à quiconque d'avoir accès à un renseignement confidentiel;
(c) knowingly use any taxpayer information otherwise than in the course of the administration or enforcement of this Act, the Canada Pension Plan, the Unemployment Insurance Act or the Employment Insurance Act or for the purpose for which it was	c) d'utiliser sciemment un renseignement confidentiel en dehors du cadre de l'application ou de l'exécution de la présente loi, du Régime de pensions du Canada, de la Loi sur l'assurance-chômage ou de la Loi sur l'assurance-emploi, ou à une autre fin que celle pour laquelle il a été

provided under this section.

[…]

(3) Subsections 241(1) and 241(2) do not apply in respect of

(a) criminal proceedings, either by indictment or on summary conviction, that have been commenced by the laying of an information or the preferring of an indictment, under an Act of Parliament; or

(b) any legal proceedings relating to the administration or enforcement of this Act, the Canada Pension Plan, the Unemployment Insurance Act or the Employment Insurance Act or any other Act of Parliament or law of a province that provides for the imposition or collection of a tax or duty.

[…]

fourni en application du présent article.

[…]

(3) Les paragraphes (1) et (2) ne s'appliquent :

a) ni aux poursuites criminelles, sur déclaration de culpabilité par procédure sommaire ou sur acte d'accusation, engagées par le dépôt d'une dénonciation ou d'un acte d'accusation, en vertu d'une loi fédérale;

b) ni aux procédures judiciaires ayant trait à l'application ou à l'exécution de la présente loi, du Régime de pensions du Canada, de la Loi sur l'assurance-chômage ou de la Loi sur l'assurance-emploi ou de toute autre loi fédérale ou provinciale qui prévoit l'imposition ou la perception d'un impôt, d'une taxe ou d'un droit.

[…]