

Federal Court  
of Appeal



Cour d'appel  
fédérale

**Date: 20100219**

**Docket: A-587-08**

**Citation: 2010 FCA 52**

**CORAM: NADON J.A.  
SEXTON J.A.  
SHARLOW J.A.**

**BETWEEN:**

**PHILIP ANISMAN**

**Appellant**

**and**

**CANADA BORDER SERVICES AGENCY  
and  
MINISTER OF PUBLIC SAFETY AND EMERGENCY PREPAREDNESS**

**Respondents**

Heard at Toronto, Ontario, on October 13, 2009.

Judgment delivered at Ottawa, Ontario, on February 19, 2010.

**REASONS FOR JUDGMENT BY:**

**NADON J.A.**

**CONCURRED IN BY:**

**SEXTON J.A.  
SHARLOW, J.A.**

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**REASONS FOR JUDGMENT**

**NADON J.A.**

[1] On January 7, 2007, the appellant and his wife, upon returning to Canada, declared imports of three bottles of wine (2.5 litres in total volume) having a value of \$500 per bottle. As a result, the Canada Border Services Agency (the “CBSA”) collected from the appellant a provincial alcohol mark-up in the amount of \$537.13 to be remitted to the Liquor Control Board of Ontario (the “LCBO”).

[2] When it collected the aforesaid mark-up from the appellant and his wife, the CBSA purported to act on behalf of the LCBO pursuant to an Agreement entered into on January 19, 1993.

[3] The appellant subsequently requested a refund from the CBSA, which then sought instructions from the LCBO regarding the appellant's request. On March 2, 2007, the LCBO informed the CBSA that the mark-up collected from the appellant was not refundable. On April 20, 2007, the CBSA wrote to the appellant, advising him that his request for a refund was refused.

[4] On July 16, 2007, the appellant wrote to the CBSA, making lengthy submissions as to why it should reconsider its April 20, 2007, decision.

[5] After reconsideration of the appellant's request for a refund, the CBSA wrote to the appellant, advising him that his request was denied.

[6] On March 26, 2008, the appellant filed an application for judicial review of the CBSA's decision refusing to refund him the sum of \$537.13.

[7] On July 4, 2008, the Deputy Attorney General of Canada, acting on behalf of the respondents, brought a motion for an order dismissing the appellant's judicial review application on the grounds, *inter alia*, that the Federal Court did not have jurisdiction to grant the remedies requested by the appellant because the CBSA, in collecting \$537.13 from the appellant and refusing

to refund it, was not acting as a “federal board, commission or other tribunal” within the meaning given to that expression in s. 2 of the *Federal Courts Act*, R.S. 1985, c. F-7 (the “Act”).

[8] In response to the respondents’ motion, the appellant filed a cross-motion for an order granting him judgment on his application for judicial review and requiring the CBSA to refund him the sum of \$537.13 on the ground, *inter alia*, that the respondents were not authorized by federal legislation to enter into the Agreement with the LCBO.

[9] The motions were heard by Mr. Justice Barnes of the Federal Court on September 16, 2008. On November 21, 2008, he dismissed the two motions.

[10] Both parties appeal from Mr. Justice Barnes’ decision. The appellant challenges that part of the Judge’s decision which dismissed his motion for judgment on the merits of his application for judicial review. The respondents, on the other hand, have filed a cross-appeal challenging the Judge’s dismissal of their motion seeking the dismissal of the appellant’s judicial review application.

[11] I now turn to the decision of the Federal Court.

### **Decision of the Federal Court**

[12] The Judge first dealt with the respondents’ motion to dismiss the appellant’s judicial review application. He began his discussion with this Court’s decision in *David Bull Laboratories*

*(Canada) Inc. v. Pharmacia Inc.*, [1995] 1 F.C. 588, where we held that an application for judicial review could be dismissed summarily where the application was, in the words of Strayer J.A. who wrote for the Court, “so clearly improper as to be bereft of any possibility of success” (p. 600). Strayer J.A. went on to say that such cases were exceptional and did not include cases where there was a debate regarding the adequacy of the allegations found in the application. This led Mr. Justice Barnes to opine that where the ground for dismissal was one of jurisdiction, the Court could entertain the motion.

[13] The learned Judge then reviewed the relevant legislation, namely, s. 3.1 of the Ontario *Liquor Control Act*, R.S.O. 1990, c. L.18 (the “*Liquor Control Act*”), which allowed the LCBO to enter into agreements with the Government of Canada, as represented by the Minister of National Revenue, with respect to liquor brought into the Province of Ontario from any place outside Canada. The Judge pointed out that the Government of Canada and the LCBO had entered into such an Agreement on January 19, 1993, and he reproduced the relevant provisions of the Agreement. Because these provisions are relevant to the determination of the appeal, I will also reproduce them:

6. The purpose of this Agreement is to confer responsibility on the Minister of National Revenue for the collection, on behalf of the Board, of the markup on a specified quantity of liquor that an individual brings, or causes to be brought, into Ontario from outside Canada.

[...]

8. Where the markup is in accordance with Canada’s international obligations and Canada collects the tax imposed on the liquor under Division III of Part IX of the Excise Tax Act, Canada will, on behalf of the Board, at its customs offices in Ontario, with respect to the quantity of liquor set out in Annex A that is brought, or caused to be brought, into Ontario by an individual:

- a) accept the consignment of the liquor from the individual;
- b) carry out the sale of the liquor from the Board to the individual;

- c) collect the markup on the liquor;
- d) detain the liquor, where the markup is not paid;
- e) release the liquor to the individual upon payment of the markup.

The Board will notify Canada of any change in the quantity of liquor set out in Annex A. Any such change will take effect on the date indicated in the notice, or two calendar weeks after the notice is received, whichever is later.

[...]

11. Canada's responsibilities under article 8 commence on the latest of
- (a) February 1, 1993,
  - (b) the date on which legislation authorizing Canada to carry out the provisions of article 8 comes into force, and
  - (c) the effective date of the by-law.

12. The markup to be collected by Canada will be calculated in accordance with the Board by-law which may be amended from time to time by the Board. The by-law will be made available to Canada at all times. Canada may disclose such by-law to anyone, at Canada's discretion.

[...]

14. An officer as defined in section 2 of the Customs Act is authorized to carry out the provisions of article 8, pursuant to paragraph 3.1(a) of the *Liquor Control Act*.

[Emphasis added]

[14] I also reproduce sub-paragraph 3.1(a)(ii) of the *Liquor Control Act*:

**3.1** The Board may enter into an agreement with the Government of Canada as represented by the Minister of National Revenue, in relation to liquor referred to in that agreement that is brought into Ontario from any place outside Canada:

(a) appointing officers, as defined in subsection 2(1) of the *Customs Act* (Canada), employed at customs offices located in Ontario, as agents of the Board for the purposes of:

**3.1** La Régie peut conclure avec le gouvernement du Canada, représenté par le ministre du Revenu national, au sujet des boissons alcooliques qui y sont précisées et qui sont introduites en Ontario en provenance d'un endroit situé hors du Canada, un accord qui :

a) désigne à titre de mandataires de la Régie les agents, au sens du paragraphe 2 (1) de la Loi sur les douanes (Canada), qui sont employés dans les bureaux de douane

...	situés en Ontario, aux fins suivantes :
(ii) <u>collecting, on behalf of the Board, the mark-up set by the Board from time to time in relation to that liquor, ...</u>	...
[Emphasis added]	(ii) <u>la perception, pour le compte de la Régie, de la marge bénéficiaire sur ces boissons alcooliques que fixe de temps à autre la Régie,, ...</u>

[Non-souligné dans l'original]

[15] The question of whether there is federal legislation authorizing the 1993 LCBO Agreement is discussed below. At this point it is useful to note that, pursuant to s. 103 of the *Canada Revenue Agency Act*, S.C. 1999, c. 17 (the “*CRA Act*”), whatever authority the Minister of National Revenue had to act under the 1993 LCBO Agreement was transferred to the CRA. In 2005, that authority was transferred to the CBSA pursuant to the *Canada Border Services Agency Act*, S.C. 2005, c. 38, c. 14 (the “*CBSA Act*”) (see sections 21 to 28).

[16] The Judge then drew attention to the fact that a LCBO by-law, which provided for a mark-up on the value of wine imported into Ontario, had been enacted in accordance with article 12 of the Agreement. The Judge further indicated that in collecting the appropriate mark-up from the appellant pursuant to the *Liquor Control Act*, the CBSA purported to act as an agent of the LCBO.

[17] At paragraph 6 of his Reasons, the Judge then set out the appellant’s position concerning the respondent’s motion to dismiss:

[6] While the Applicant concedes that the CBSA is authorized to act as an agent for the LCBO under provincial law, he contends that there is no equivalent authority under federal law. In the result, he says that the CBSA acted unlawfully and without authority when it demanded and collected a mark-up on his wine.

[18] The Judge then turned his attention to the appellant’s argument. First, he opined that the provisions of paragraph 13(2)(b) of the *CBSA Act*, which came into effect in 2005, when read with paragraph 5(1)(c) thereof, were sufficient to “now authorize the CBSA to enter into a mark-up agreement with the LCBO of the sort that is in issue in this proceeding” (see paragraph 7 of the Judge’s Reasons). These provisions read as follows:

**5.** (1) The Agency is responsible for providing integrated border services that support national security and public safety priorities and facilitate the free flow of persons and goods, including animals and plants, that meet all requirements under the program legislation, by

...

(c) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of the Government in Canada to carry out an activity, provide a service or administer a tax or program;

...

**13.** (2) The Agency may, for the purposes of carrying out its mandate,

...

(b) enter into an agreement or arrangement with the government of a province, a department or agency of the Government of Canada or any person or organization.

**5.** (1) L’Agence est chargée de fournir des services frontaliers intégrés contribuant à la mise en oeuvre des priorités en matière de sécurité nationale et de sécurité publique et facilitant le libre mouvement des personnes et des biens — notamment les animaux et les végétaux — qui respectent toutes les exigences imposées sous le régime de la législation frontalière. À cette fin, elle :

...

c) met en oeuvre tout accord conclu entre elle ou le gouvernement fédéral et le gouvernement d’une province ou un organisme public remplissant des fonctions gouvernementales au Canada et portant sur l’exercice d’une activité, la prestation d’un service, l’administration d’une taxe ou l’application d’un programme;

...

**13.** (2) Dans le cadre de sa mission, l’Agence peut :

...

b) conclure des accords ou des ententes avec le gouvernement d’une province, un ministère ou un organisme fédéral ou toute personne ou organisation.



[19] Although the Judge was satisfied that there was current valid federal legislation conferring authority upon the CBSA to enter into an Agreement with the LCBO, he was in doubt as to whether valid statutory authority existed in 1993, when the Agreement was signed. He reviewed s. 7 of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, R.S.C. 1985, c. F-8 (the “*Fiscal Arrangements Act*”), which allowed for federal/provincial agreements relating to the collection of a tax and this led him to remark that there was authority for the proposition that the collection of a provincial mark-up on liquor was not a tax. The Judge was also in doubt as to whether the current legislation could, in his words, “give life to an agreement executed some years before”. He wrote as follows at paragraph 8 of his Reasons:

[8] [...] As far as I can tell from the supplementary submissions of the parties, there was no other federal statutory authority in place in 1993 to support the Agreement. The current legislative authority would provide sufficient support today but those provisions all appear to post-date the Agreement. It is at least debatable whether the current legislative authority could give life to an agreement executed some years before. That may be the effect of Article 11 of the Agreement which provides that “Canada’s responsibility under article 8 commences on the latest of... (b) the date on which legislation authorizing Canada to carry out the provisions of article 8 comes into force”. That article may be legally sufficient to authorize the Agreement on the strength of s. 5 and s. 13 of the CBSA Act and their statutory antecedents but because neither party addressed this point in their submissions to the Court, I am not prepared to resolve the motions on that basis. In short, I do not accept that the David Bull test has been met with respect to this issue.

[Emphasis added]

[20] Thus, the Judge concluded that the test enacted by this Court in *David Bull, supra*, had not been met because of the uncertainty regarding the existence of federal legislation authorizing the CBSA to enter into an Agreement with the LCBO when it did so in January of 1993 and also

because of his uncertainty as to whether current federal legislative authority was sufficient to allow the CBSA to give effect to the Agreement.

[21] The Judge then turned to the appellant's motion for summary judgment, in regard to which he said at paragraph 9 of his Reasons:

[9] Because the Applicant has brought a motion effectively seeking judgment on the merits for the return of the monies paid, I will, nevertheless, deal with the issue of whether the CBSA decision to collect a mark-up from the Applicant falls within the scope of this Court's jurisdiction as fixed by s. 18 of the Federal Courts Act. On the undisputed facts of this case, I do not believe that it does.

[22] As appears from the above passage, the Judge was of the view that he should deal with the question of whether the actions of the CBSA, in collecting a provincial mark-up from the appellant, fell within the Federal Court's jurisdiction under section 18.1 of the Act. He then stated his view that the Federal Court did not have jurisdiction "on the undisputed facts of this case". His reasoning on that point is found at paragraphs 10 and 11 of his Reasons, where he writes:

[10] While federal law provides for the CBSA to act on behalf of Ontario in calculating and collecting a liquor mark-up, it is clear that the statutory foundation for doing so is found in the *Liquor Control Act*, above. That is the statutory source for the collection and remittance activity carried out by the CBSA as agent for the LCBO. That is also the statutory basis for the LCBO to enter into an agreement under which the formula to calculate the mark-up is fixed.

[11] It is obvious that the resolution of the substantive arguments in this case would require this Court to interpret the provisions of provincial law and the relevant contractual instruments that establish and define the right to collect the LCBO mark-up. In my view, it is not the role of this Court to interpret and enforce provincial law all the more so where, as here, neither the Province nor the LCBO is a party to the proceeding. While the Applicant argues that the Province could intervene that is not the point. If the interpretation and application of provincial law is at the root of a proceeding, the Province or its interested agencies should be involved as of right and the appropriate forum for hearing the case on the

merits is the Superior Court of the Province. In short, this is not a task which falls within the jurisdictional confines of s. 18 of the *Federal Courts Act*. [...]

[23] In support of his view, the Judge relied, *inter alia*, on the reasoning of Madam Justice Tremblay-Lamer in *Canadian Restaurant and Foodservices Association v. Canadian Dairy Commission*, 2001 FCT 34, 200 F.T.R. 138, at paragraphs 46 to 50. This led him to the view that if provincial law is the source of a decision-maker's authority, "... that will usually be enough to oust the jurisdiction of this Court, whether or not the decision-maker for other purposes is a creature, in whole or in part, of federal law" (para. 12 of the Judge's Reasons).

[24] Then, at paragraph 13 of his Reasons, the Judge explained why it would not be appropriate, in the circumstances of the case before him, to render judgement on the merits of the appellant's judicial review application. He wrote as follows:

[13] The Applicant's argument that the Agreement is not legally valid because it is not supported by federal legislation requires further and better submissions and argument from the parties. That issue and its potential legal ramifications, if any, are the only points which remain in issue on this application. I would add that, even if there was and continues to be an absence of statutory authority for the federal government to act as an agent for the Province in the collection of a liquor mark-up, a question still remains as to whether that would make any difference to the return of the Applicant's money. If the money was lawfully payable to the Province (an assumption that this Court would have to make) the fact that the party collecting it may have lacked the authority to do so may not lead to a financial recovery by the Applicant. This, too, is an issue that the parties have failed to address in argument.

[Emphasis added]

[25] It is clear that the Judge dismissed the appellant's motion for summary judgement because of his view that further and better submissions were required with respect to the question of whether there was federal legislation authorizing the CBSA to enter into an Agreement with the LCBO. However, it is not quite so clear, in my respectful view, why the Judge also dismissed the respondents' motion, considering that it was his opinion that the CBSA's decision to collect a mark-up under the *Liquor Control Act* and to refuse a refund thereof to the appellant did not fall within the Federal Court's jurisdiction under s. 18.1 of the Act.

### **Issues**

[26] In my view, the principal issue in these proceedings is whether the Federal Court has jurisdiction under section 18.1 of the Act to review the CBSA's decision to collect a mark-up from the appellant and his wife and its refusal to refund it. Those are question of law in respect of which this Court can intervene if the Judge erred.

### **Analysis**

[27] Section 18.1 of the Act provides that an application for judicial review may be made in respect of decisions or orders of federal boards, commissions or other tribunals. The question which must be determined in the proceedings before us is whether the CBSA was a "federal board, commission or other tribunal", as that expression is defined in s. 2 of the Act, when it collected the provincial mark-up on the bottles of wine imported into Canada by the appellant and his wife and refused to refund the mark-up. If the answer is negative, then it necessarily follows, in my view, that

the respondents' motion to dismiss must be allowed and the appellant's motion for summary judgment must be dismissed.

[28] Section 2 of the Act offers the following definition:

Federal board, commission or other tribunal:

“federal board, commission or other tribunal” means any body, person or persons having, exercising or purporting to exercise jurisdiction or powers conferred by or under an Act of Parliament or by or under an order made pursuant to a prerogative of the Crown, other than the Tax Court of Canada or any of its judges, any such body constituted or established by or under a law of a province or any such person or persons appointed under or in accordance with a law of a province or under section 96 of the Constitution Act, 1867 ;

Office fédéral :

« office fédéral » Conseil, bureau, commission ou autre organisme, ou personne ou groupe de personnes, ayant, exerçant ou censé exercer une compétence ou des pouvoirs prévus par une loi fédérale ou par une ordonnance prise en vertu d'une prérogative royale, à l'exclusion de la Cour canadienne de l'impôt et ses juges, d'un organisme constitué sous le régime d'une loi provinciale ou d'une personne ou d'un groupe de personnes nommées aux termes d'une loi provinciale ou de l'article 96 de la Loi constitutionnelle de 1867.

[29] The operative words of the s. 2 definition of “federal board, commission or other tribunal” state that such a body or person has, exercises or purports to exercise jurisdiction or powers “conferred by or under an Act of Parliament or by or under an Order made pursuant to a prerogative of the Crown...”. Thus, a two-step enquiry must be made in order to determine whether a body or person is a “federal board, commission or other tribunal”. First, it must be determined what jurisdiction or power the body or person seeks to exercise. Second, it must be determined what is the source or the origin of the jurisdiction or power which the body or person seeks to exercise.

[30] In *Judicial Review of Administrative Action in Canada*, Vol. 1, looseleaf (Toronto: Canvasback Publishing, 1998) at para. 2:4310, the learned authors, D.J.M. Brown and J.M. Evans, state that in determining whether a body or person is a “federal board, commission or other tribunal”, one must look at “the source of a tribunal’s authority”. They write as follows:

In the result, the *source* of a tribunal’s authority, and not the *nature* of either the power exercised or the body exercising it, is the primary determinant of whether it falls in the definition. The test is simply whether the body is empowered by or under federal legislation or by an order made pursuant to a prerogative power of the federal Crown. [...]

[31] That approach, in my view, was correctly accepted by Madam Justice Tremblay-Lamer in *Canadian Restaurant and Foodservices Association*, *supra*, at paragraph 48.

[32] Turning to the present matter, there can be no doubt that in collecting the mark-up on the wine brought into Canada by the appellant and his wife, the CBSA found its authority in the Ontario *Liquor Control Act* and the relevant by-law enacted thereunder. The CBSA clearly did not purport to collect the mark-up under any federal legislation nor under any order made pursuant to a prerogative power of the federal Crown. In other words, the source of the CBSA’s authority was neither federal legislation nor an order made pursuant to a prerogative power of the federal Crown, but rather provincial legislation.

[33] Thus, when it collected the mark-up on January 7, 2007, the CBSA was not acting as a “federal board, commission or other tribunal” within the meaning of s. 2 of the Act. I hasten to add that in determining this question, it is irrelevant whether the CBSA was authorized or not by federal legislation to enter into the Agreement with the LCBO. Whether the CBSA was authorized or not, it

collected the mark-up on wine from persons returning to Canada, including the appellant and his wife, during the period 1993 to 2007. In collecting the mark-up, the CBSA purported to act as the agent of the LCBO and relied on the provisions of the *Liquor Control Act* and the relevant by-law. It was not purporting to act under any federal legislation. Consequently, it is my view that the CBSA was not acting as a “federal board, commission or other tribunal” and the Federal Court does not have jurisdiction regarding the collection of the mark-up and the CBSA’s refusal to refund it.

[34] If the appellant wishes to claim a refund of the amount it paid to the CBSA, he must proceed against LCBO, on whose behalf the CBSA was exercising the power to collect the mark-up. In so concluding, I do not purport to make any comments regarding the substance of the appellant’s submission that the *Liquor Control Act* did not provide authority for the collection of the mark-up in the circumstances of this case. Thus, whether the appellant was obliged to pay a mark-up to the LCBO, based on the value of the wine brought into Canada, is a matter which must be left for determination by the Superior Court of Ontario, which clearly has jurisdiction in respect of the rights and obligations arising under the *Liquor Control Act*.

[35] Thus, although he correctly concluded that the Federal Court did not have jurisdiction in respect of the CBSA’s actions, the Judge erred in not allowing the respondent’s motion to dismiss and in failing to dismiss the appellant’s motion for summary judgment.

[36] In the event that I am wrong in finding that the Federal Court has no jurisdiction in this matter, I will proceed to deal with the question of whether the CBSA had the legal authority to collect the mark-up in issue.

[37] As explained above, the legal basis on which the CBSA purported to act when it collected the mark-up is the 1993 LCBO Agreement. Pursuant to s. 3.1 of the *Liquor Control Act*, the LCBO entered into an Agreement with the Government of Canada on January 19, 1993, wherein customs officers (now CBSA agents) were appointed agents of the LCBO for the purpose of, *inter alia*, collecting on its behalf the mark-up set by the LCBO for the liquor referred to in the Agreement. The Agreement, under paragraph 12 thereof, provided that the mark-up would be calculated “in accordance with the Board [LCBO] by-law which may be amended from time to time by the Board”. As I indicated earlier, the LCBO enacted a by-law in accordance with article 12 of the Agreement. This by-law provides for the calculation of the mark-up which the CBSA collected from the appellant and his wife.

[38] It is also useful to remember that the Judge was satisfied that there was valid federal legislation now authorizing the CBSA to enter into an Agreement with the LCBO, namely paragraphs 13(2)(b) and 5(1)(c) of the *CBSA Act*. However, he remained in doubt as to whether there existed “any statutory authority for the federal government to enter into the Agreement” (paragraph 8 of his Reasons) in January 1993. The Judge was also in doubt as to whether the *CBSA Act* was sufficient to authorize the CBSA to give effect, in 2007, to the Agreement signed on



January 19, 1993. At paragraph 8 of his Reasons, he wrote that “[I]t is at least debatable whether the current legislative authority could give life to an agreement executed some years before.”

[39] In my view, it is not necessary to determine whether there existed, in January 1993, federal legislation authorizing the Government of Canada to enter into the Agreement with the LCBO. I am of this view because there has been, since 2005, valid federal legislation authorizing the federal Government to enter into an agreement of the type entered into in January 1993 with the LCBO. The Judge was of the view, and I agree with him, that paragraphs 5(1)(c) and 13(2)(b) of the *CBSA Act* are now, and were in 2007, sufficient to authorize federal participation in the Agreement with the LCBO and to collect, on its behalf, the mark-up prescribed by the relevant by-law.

[40] The CBSA collected the provincial mark-up from the appellant and his wife in 2007, at a time when there existed valid federal legislation authorizing the Government of Canada to enter into an Agreement with the LCBO. The fact that the Agreement was entered into prior to the coming into force of the 2005 legislation is, in my view, irrelevant. Article 11 of the Agreement foresaw the possibility that there might be a delay in the enactment of federal legislation authorizing the Minister of Revenue (now the CBSA) to enter into the Agreement and to give it effect. More particularly, article 11 provided that Canada’s responsibility under article 8 of the Agreement would commence, *inter alia*, on “the date on which legislation authorizing Canada to carry out the provisions of article 8 comes into force...”. Hence, I am satisfied that on January 7, 2007, when the appellant and his wife entered Canada with three bottles of wine, the CBSA was authorized by federal legislation to give effect to the Agreement entered into with the LCBO on January 19, 1993.

**Disposition**

[41] For these reasons, I would dismiss the appeal with costs, I would allow the cross-appeal with costs and I would set aside the judgment of the Federal Court. Rendering the judgment which ought to have been rendered, I would allow the respondents' motion and dismiss the appellant's judicial review application, with costs, and I would dismiss the appellant's motion for summary judgment, also with costs.

“M. Nadon”

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J.A.

“I agree.

J. Edgar Sexton J.A.”

“I agree.

K. Sharlow J.A.”

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-587-08

**STYLE OF CAUSE:** PHILIP ANISMAN v.  
CANADIAN BORDER  
SERVICES AGENCY ET AL.

**PLACE OF HEARING:** Toronto, Ontario

**DATE OF HEARING:** October 13, 2009

**REASONS FOR JUDGMENT BY:** NADON J.A.

**CONCURRED IN BY:** SEXTON J.A.  
SHARLOW J.A.

**DATED:** February 19, 2010

**APPEARANCES:**

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