Federal Court of Appeal | Cour d'appel fédérale

Date: 20211026

Dockets: A-313-19 (Lead)
A-314-19
A-315-19
A-316-19
A-317-19

Citation: 2021 FCA 206

CORAM: **WEBB J.A.**
NEAR J.A.
LASKIN J.A.

BETWEEN:

ROBERTO AQUILINI, ESTATE OF ELISA AQUILINI, ATRIUM INVESTMENT TRUST, FRANCESCO AQUILINI and PAOLO AQUILINI

Appellants

and

HER MAJESTY THE QUEEN

Respondent

Heard by online video conference hosted by the registry on June 23 and June 24, 2021.

Judgment delivered at Ottawa, Ontario, on October 26, 2021.

REASONS FOR JUDGMENT BY: WEBB J.A.

CONCURRED IN BY: NEAR J.A.
LASKIN J.A.

Federal Court of Appeal  Cour d'appel fédérale

Date: 20211026

Dockets: A-313-19 (Lead)
A-314-19
A-315-19
A-316-19
A-317-19

Citation: 2021 FCA 206

CORAM: **WEBB J.A.**
NEAR J.A.
LASKIN J.A.

BETWEEN:

ROBERTO AQUILINI, ESTATE OF ELISA AQUILINI, ATRIUM INVESTMENT TRUST, FRANCESCO AQUILINI and PAOLO AQUILINI

Appellants

and

HER MAJESTY THE QUEEN

Respondent

REASONS FOR JUDGMENT

WEBB J.A.

[1] Subject to certain exceptions as set out in the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act), members of a partnership are able to allocate income and losses amongst

themselves as they may decide. An unreasonable allocation of income or losses among partners who are not dealing with each other at arm's length will, however, be adjusted to reflect a reasonable allocation (subs. 103(1.1) of the Act). Also, income or losses allocated for the principal purpose of reducing or postponing taxes payable (irrespective of whether the partners are dealing with each other at arm's length) will be changed to reflect a reasonable allocation of such income or losses (subs. 103(1) of the Act).

[2] In this case, approximately 99% of the net income of a partnership (the Aquilini Investment Group Limited Partnership (AIGLP)) was allocated to four family trusts that together contributed 0.0006% of the total capital that was invested by all the members of the partnership. The Minister of National Revenue (Minister) reassessed the partners on the basis that this allocation was unreasonable and allocated the net income based on the capital contributed by each partner to the partnership.

[3] The Tax Court (*per* Justice Pizzitelli) agreed with the Minister that the allocation of net income to the four family trusts was not a reasonable allocation under subsection 103(1.1) of the Act (2019 TCC 132). The Tax Court Judge also addressed the allocation of the losses of another partnership (the GERI partnership) to only Francesco Aquilini, Roberto Aquilini, and Paolo Aquilini and found that the allocation of such losses to only these three individuals was not reasonable under subsection 103(1.1) of the Act. The appeals to the Tax Court were accordingly dismissed.

[4] In the appeals before this Court, the appellants focused on the allocation of income to the family trusts. Their argument was that the allocation was reasonable. In their view, the allocation was made to protect assets from creditors. Creditor protection, in their submission, should be considered as a relevant factor in determining the reasonableness of the allocation of income for the purposes of subsection 103(1.1) of the Act.

[5] For the reasons that follow, I would dismiss these appeals.

[6] These appeals were consolidated, with A-313-19 as the lead appeal. As the issues are the same for all of these appeals, these reasons will apply to all of the appeals. The original of these reasons will be placed in A-313-19 and a copy will be placed in each of the other files.

I. Background

[7] Luigi Aquilini and his wife Elisa Aquilini started a business in the mid-1950s that grew into a large national and international business. The Aquilini family directly or indirectly own a number of properties. Their business philosophy is to acquire undervalued real estate and to then renovate any existing buildings or construct new ones to earn rental income and development fees. The family also owns farming properties. In general, income-earning properties are only sold if it is necessary to finance a better business opportunity.

[8] The structure of their organization was complex. Beginning in 2001, a reorganization was undertaken to consolidate the interests under one limited partnership – AIGLP. There are a

number of partners of this partnership including Elisa Aquilini and her three sons Francesco Aquilini, Roberto Aquilini, and Paolo Aquilini. Prior to that time, Luigi Aquilini had divested himself of his interests in the businesses in favour of his wife Elisa and their three children, as he was battling cancer.

[9] When the reorganization was completed, the formula for the allocation of income to the members of the partnership was determined based on the type and number of partnership units that were held by each partner. The amounts to be allocated to each unit are set out in the Tax Court Judge's reasons. For the purposes of these appeals, it is not necessary to repeat all of these different rights to share in the income. It is only necessary to note that the first $1 million of income was to be allocated to the holders of certain units. However, income in excess of $1 million was only to be allocated to the holders of class G units, which were the four family trusts: the Elisa Aquilini Family Trust (EAFT), the Francesco Aquilini Family Trust (FAFT), the Roberto Aquilini Family Trust (RAFT), and the Paolo Aquilini Family Trust (PAFT).

[10] In 2005, AIGLP purchased a 50% interest in the Vancouver Canucks hockey team and arena. In 2006, negotiations started for the purchase of the remaining 50% interest in the Vancouver Canucks business. In order to finance the acquisition of this remaining 50% interest, certain properties were sold in 2007, which resulted in significant capital gains. The total capital gain realized on the disposition of the properties was approximately $95.6 million. The taxable capital gain was $47,802,017 (paragraph 92 of the Partial Agreed Statement of Facts submitted to the Tax Court).

[11] According to paragraph 94 of the Partial Agreed Statement of Facts, the net income of AIGLP for 2007 resulted in the allocation of a total of $47,948,580 to the four family trusts as the holders of the class G units. This represented approximately 99% of the total 2007 net income of AIGLP of $48,461,703. Although net income in excess of $1,000,000 was to be allocated to the holders of the class G units, the actual allocation as set out in paragraph 94 of the Partial Agreed Statement of Facts reflects an allocation of less than $1,000,000 of net income to the holders of the other units ($513,802 based on adding together the amounts allocated to the holders of the other units and $513,123 based on subtracting the amounts allocated to the holders of the G units from the total net income). Nothing in these appeals turns on whether an additional $486,198 or $486,877 of net income should have been allocated to the holders of these other units.

[12] The total capital contributions of the four family trusts was $1,000 for the Class G units. The total amount of capital contributed by the other partners was in excess of $150 million.

[13] In 2011, the Minister reassessed the partners of AIGLP to allocate the net income of AIGLP for 2007 amongst the partnership unitholders pro rata in accordance with their initial capital contributions. The net losses that had been claimed by the GERI partnership were also allocated based on capital contributions. The appellants filed notices of objection and, subsequently, appeals to the Tax Court.

II. Relevant statutory provision

[14] The relevant provision of the Act in this case is subsection 103(1.1) of the Act:

(1.1) Where two or more members of a partnership who are not dealing with each other at arm's length agree to share any income or loss of the partnership or any other amount in respect of any activity of the partnership that is relevant to the computation of the income or taxable income of those members and the share of any such member of that income, loss or other amount is not reasonable in the circumstances having regard to the capital invested in or work performed for the partnership by the members thereof or such other factors as may be relevant, that share shall, notwithstanding any agreement, be deemed to be the amount that is reasonable in the circumstances.	**(1.1)** Lorsque plusieurs associés d'une société de personnes qui ont, entre eux, un lien de dépendance conviennent de partager tout revenu ou toute perte de la société de personnes, ou tout autre montant qui se rapporte à une activité quelconque de la société de personnes, et qui doit entrer en ligne de compte dans le calcul du revenu ou du revenu imposable de ces associés et que la part du revenu, de la perte ou de cet autre montant revenant à l'un de ces associés n'est pas raisonnable dans les circonstances, compte tenu du capital qu'il a investi dans la société de personnes ou du travail qu'il a accompli pour elle ou de tout autre facteur pertinent, cette part est réputée, indépendamment de toute convention, être le montant qui est raisonnable dans les circonstances.

III. Decision of the Tax Court

[15] The Tax Court Judge reviewed subsection 103(1.1) of the Act. The Tax Court Judge noted that a key principle of the Act is that each person is required to pay tax on their own earnings, not on what someone else has earned (paragraphs 67-72). The Tax Court Judge found that the test to be applied for the purpose of subsection 103(1.1) of the Act is an objective test. The Act requires a determination of what is reasonable in the circumstances. To determine

whether the allocation in issue in this case was reasonable in the circumstances, the Tax Court Judge considered whether arm's-length parties would agree upon this particular allocation of income.

[16] The Tax Court Judge noted that the allocation of income to the four family trusts did not reflect their capital contribution or the work performed by these trusts. While the capital contributed and work performed are the two enumerated factors, the Act also refers to "such other factors as may be relevant". The other factors identified by the appellants as relevant factors were their "creditor proofing" and estate planning goals. The Tax Court Judge, at paragraph 117 of his reasons, found that "[…] reasonable arm's length business people acting in their own interests as owners of such partnership units would not consider as relevant the personal creditor proofing or estate planning goals of the Appellants […]".

[17] The Tax Court Judge concluded that the allocations of the income of AIGLP to the family trusts and the losses of the GERI partnership to the three individual brothers were not reasonable in the circumstances and dismissed the appeals. The Tax Court Judge, as an alternative basis for dismissing the appeals, found that the Minister had established that the income could be allocated under subsection 103(1) of the Act.

IV. Issues and standard of review

[18] The appellants raised two issues in paragraph 45 of their memorandum in relation to the Tax Court Judge's findings with respect to the application of subsection 103(1.1) of the Act:

a. whether the [Tax Court Judge] erred in his interpretation and application of subsection 103(1.1), in particular

i. by interpreting what is ‘reasonable in the circumstances’ to require an arm’s length proxy and, as a result, failing to properly consider relevant non-arm’s length circumstances; and

ii by concluding (albeit with respect to subsection 103(1)) that general creditor-proofing and the preservation of assets were not the driving forces or purposes of the AIGLP income allocation.

[19] The appellants’ arguments in relation to the legal test in subsection 103(1.1) of the Act can be summarized as their submission that the Tax Court Judge erred in considering whether partners dealing at arm’s length would have made the same allocation of income. The Tax Court Judge’s reference to arm’s-length partners is reflected in his conclusion that “[…] reasonable arm’s length business people acting in their own interests as owners of such partnership units would not consider as relevant the personal creditor proofing or estate planning goals of the Appellants […]”.

[20] Since the Tax Court Judge found that partners dealing with each other at arm’s length would not have considered the “creditor proofing” goal of the appellants to be a relevant factor, he did not need to consider whether the appellants had established this goal to dismiss the appeals related to the application of subsection 103(1.1) of the Act.

[21] The appellants can only be successful in these appeals in relation to the application of subsection 103(1.1) of the Act if:

(a) the Tax Court Judge erred in basing his conclusion that this subsection applied on his finding that partners dealing with each other at arm's length would not allocate the income of AIGLP as it was allocated in this case;

(b) the Tax Court Judge erred in finding (albeit in relation to subsection 103(1) of the Act) that the appellants had not established that "creditor proofing" was the reason for the allocation of income; and

(c) "creditor proofing" can be considered to be a relevant factor for the purposes of subsection 103(1.1) of the Act and the allocation of income to the four family trusts based on this factor was reasonable.

[22] The interpretation of statutory provisions is a question of law for which the standard of review is correctness. The standard of review for any findings of fact or mixed fact and law is palpable and overriding error (*Housen v. Nikolaisen*, 2002 SCC 33).

[23] Although the appellants and the Tax Court Judge refer to "creditor proofing", in these reasons the arrangement to attempt to protect assets from seizure by creditors will be referred to as creditor protection. "Creditor proofing" may suggest that the result of the arrangement is that a creditor would not be able to seize a particular asset. Whether a creditor will be able to access a particular asset is not the issue in these appeals but may be the issue in subsequent litigation.

V. Analysis

[24] Under subsection 96(1) of the Act, the income or loss of a member of a partnership is computed as if the partnership were a separate person. Taxable capital gains are computed

separately from income or losses. Each income and loss is computed as income or loss from a particular source. Each member's share of any taxable capital gain, income or loss is treated as a taxable capital gain, income or loss from the same activity or source that gave rise to the taxable capital gain, income or loss as computed by the partnership.

[25] In this case, AIGLP had a business loss, several different sources of investment income and taxable capital gains. Nothing in this case turns on the allocation of any particular type or source of income to a particular partner. In this matter, the Tax Court Judge and the parties, for ease of reference, referred to the allocation of the net income of AIGLP.

[26] Subsection 103(1.1) of the Act will only apply if members of a partnership are not dealing with each other at arm's length. There is no dispute that the partners of AIGLP are all deemed not to be dealing with each other at arm's length, as a result of the application of subsection 251(1) of the Act. The focus of the appeals before this Court was on whether the allocation of income to the four family trusts was reasonable for the purposes of subsection 103(1.1) of the Act.

[27] Under subsection 103(1.1) of the Act, two enumerated factors are to be taken into account in determining the reasonableness of an allocation of income – capital invested and work performed. The appellants do not argue that the allocation of 99% of the income to the four trusts is reasonable based on these two enumerated factors. Rather, they rely on the reference to "reasonable in the circumstances having regard to […] such other factors as may be relevant".

A. *Consideration of What Partners Dealing at Arm's Length Would Do*

[28] The crux of this case is what should be considered in deciding whether an allocation of income is "reasonable in the circumstances having regard to […] such other factors as may be relevant". "Such other factors as may be relevant" cannot simply be the factors that partners who are not dealing with each other at arm's length would consider relevant. Otherwise, the provision would never have any application as any allocation of income could be justified by non-arm's-length partners based on factors that such partners consider relevant. Rather, the question is what factors Parliament intended to include as "such other factors as may be relevant".

[29] The appellants' argument related to the interpretation of subsection 103(1.1) of the Act is that the Tax Court Judge erred by restricting what would be "reasonable in the circumstances having regard to […] such other factors as may be relevant" to what would be reasonable in the circumstances if the parties would have been dealing with each other at arm's length.
The appellants correctly note that subsection 103(1.1) of the Act does not state that a particular partner's share of income would be considered reasonable only if partners dealing with each other at arm's length would have agreed to the same allocation of income to that partner.

[30] However, the provision itself is limited to only allocating income among members of a partnership who are not dealing with each other at arm's length. If the partners are dealing with each other at arm's length, the provision does not apply.

[31] As a result, an allocation of income between partners dealing with each other at arm's length that is not based on the capital invested or the work performed by the partners, but rather is based on some other factor, will not be deemed to be a different allocation under subsection 103(1.1) of the Act. The income could, however, be reallocated under subsection 103(1) of the Act if the principal reason for the allocation of income was the reduction or postponement of tax.

[32] For the purposes of subsection 103(1.1) of the Act, why should an allocation of income based on the same factor be treated differently simply because the partners are not dealing with each other at arm's length? A particular factor that would be used to allocate income to partners dealing with each other at arm's length should therefore be considered to be a relevant factor for the purposes of subsection 103(1.1) of the Act.

[33] It would also be appropriate to consider the converse in determining whether a particular allocation of income is "reasonable in the circumstances having regard to […] such other factors as may be relevant". If partners dealing with each other at arm's length would not consider a particular factor to be a relevant factor in allocating income, then an allocation of income among partners not dealing with each other at arm's length based on this factor should not be considered to be reasonable in the circumstances.

[34] The Tax Court Judge did not err by considering whether partners dealing at arm's length with each other would allocate income in the same amounts as the partners of AIGLP allocated the net income of AIGLP and in finding that "[…] reasonable arm's length business people

acting in their own interests as owners of such partnership units would not consider as relevant the personal creditor proofing or estate planning goals of the Appellants […]".

B. *Was Creditor Protection the Objective?*

[35] In paragraph 84 of their memorandum, the appellants state:

> 84. Each of Luigi, Francesco, Roberto, and Paolo testified that their main objective in designing and agreeing to the AIGLP income allocation mechanism was to protect the business assets from creditors to facilitate continued business growth for the benefit of all.

[36] Notwithstanding the stated objective, the Tax Court Judge found, albeit in relation to subsection 103(1), and not 103(1.1) of the Act, that the appellants had failed to establish that this was the purpose for their allocation of the income of AIGLP. As noted by the appellants, the standard of review for this finding is palpable and overriding error.

[37] Palpable and overriding error is a highly deferential standard. As noted by the Supreme Court of Canada in *Hydro-Québec v. Matta*, 2020 SCC 37:

> [33] Absent a palpable and overriding error, an appellate court must refrain from interfering with findings of fact and findings of mixed fact and law made by the trial judge: *Housen v. Nikolaisen*, 2002 SCC 33, [2002] 2 S.C.R. 235, at paras. 10-37; *Benhaim v. St-Germain*, 2016 SCC 48, [2016] 2 S.C.R. 352. An error is *palpable* if it is plainly seen and if all the evidence need not be reconsidered in order to identify it, and is *overriding* if it has affected the result: *H.L. v. Canada (Attorney General)*, 2005 SCC 25, [2005] 1 S.C.R. 401, at paras. 55-56 and 69-70; *Salomon v. Matte-Thompson*, 2019 SCC 14, [2019] 1 S.C.R. 729, at para. 33. As Morissette J.A. so eloquently put it in *J.G. v. Nadeau*, 2016 QCCA 167, at para. 77, [TRANSLATION] "a palpable and overriding error is in the nature not

> of a needle in a haystack, but of a beam in the eye. And it is impossible to confuse these last two notions": quoted in *Benhaim*, at para. 39. The beam in the eye metaphor not only illustrates the obviousness of a reviewable error, but also connotes a misreading of the case whose impact on the decision is plain to see.

[38] The appellants have failed to establish that the Tax Court Judge made a palpable and overriding error in making the finding that the appellants did not establish that creditor protection was the motivating factor in allocating the income in accordance with the provisions of the AIGLP partnership agreement.

C. *Is Creditor Protection a Relevant Factor?*

[39] The Tax Court Judge did not err in considering whether partners dealing with each other at arm's length would have agreed upon the allocation of income that is in issue in these appeals, nor in finding that the appellants did not establish that creditor protection was the motivating factor in making the allocations of income to the family trusts. As a result, it is not necessary to address the issue of whether, in any event, Parliament intended that creditor protection would be a relevant factor for the purposes of subsection 103(1.1) of the Act.

[40] In my view, however, it is appropriate to make a few comments on whether Parliament intended that creditor protection would be a relevant factor for the purposes of subsection 103(1.1) of the Act.

[41] The question that must be addressed in interpreting subsection 103(1.1) of the Act is what did Parliament intend when it referred to "reasonable in the circumstances having regard to […]

such other factors as may be relevant". The two enumerated factors – capital invested and work performed – both reflect contributions made by partners that directly or indirectly contributed to the earning of the income that is being allocated.

[42] In this case, the appellants submit that their reason for allocating income to the four trusts was the protection of assets from creditors, in particular, ex-spouses of the partners.
The allocation was to protect assets of the partners and indirectly the assets of the partnership (since partnership assets may have to be sold to provide funds to a partner to pay creditors).
The creditor protection purpose is not related to anything that was done to allow the partnership to earn the income that was allocated. Including creditor protection as a relevant factor would not be consistent with the *ejusdem generis* principle of statutory interpretation as noted by the Tax Court Judge in paragraph 97 of his reasons. Creditor protection is not of the same class as the enumerated factors of capital invested and work performed, both of which are factors that would have, directly or indirectly, led to or contributed to the income that was earned by the partnership and which is allocated to the partners.

[43] There is also nothing to indicate that, if successful, the creditor protection arrangement distinguished between ex-spouses and other persons as potential creditors. In paragraph 32 of his reasons, the Tax Court Judge noted that the three brothers were financing their living expenses by taking draws from the partnership, which reduced the adjusted cost base of their partnership interests. Eventually, income tax will be payable as a result of a disposition or deemed disposition of such interests, which would then result in the federal government being a creditor.

[44] The appellants appear to have assumed that if creditor protection was the motivating factor, then their allocation of income should be upheld as being reasonable. However, the question to be addressed is whether Parliament intended that creditor protection is a relevant factor in allocating income. If the partners are successful in their creditor protection arrangement, a creditor who would otherwise be entitled to a property or a payment will be denied access to such property or payment. It is far from clear that Parliament intended that an allocation of income designed to prevent creditors who would otherwise be entitled to such property or payment from receiving property or payment, would be a reasonable allocation for the purposes of subsection 103(1.1) of the Act.

D. *Conclusion on Allocation of Income*

[45] I would dismiss the appeals in relation to the allocation of income of AIGLP under subsection 103(1.1) of the Act. Since I would dismiss the appeals in relation to the application of subsection 103(1.1) of the Act, there is no need to consider whether subsection 103(1) of the Act would also apply.

E. *Losses of the GERI Partnership*

[46] Although the appellants, in their notices of appeal, also indicate that they are appealing the allocation of losses, the submissions in their memorandum are almost entirely focused on the allocation of income. The only submissions in the appellants' memorandum related to the reasonableness of the allocation of losses are in paragraphs 27 and 92:

> 27. The allocation of AIGLP losses did not involve the family trusts for the simple reason that there was no need to creditor-proof losses. Losses were, instead, allocated equally among the three brothers on the basis that they would be the most active members of AIGLP going forward and, as such, should bear the risk in the event losses were realized. The decision not to include Elisa in the loss allocation mechanism ensured that the capital attributed to her and Luigi's past efforts would not be eroded.
>
> […]
>
> 92. The members' decision not to allocate AIGLP losses to the family trusts is more easily understood in that it is simply a reflection of the work performed by the partners, an enumerated factor in subsection 103(1.1).

[47] These paragraphs appear to be disconnected from the facts of this case. In paragraph 92 of the Partial Agreed Statement of Facts submitted to the Tax Court, the components of the net income of AIGLP for 2007 are listed. Included in the list is a business loss of $203,391. The net income for AIGLP for 2007, taking into account the business loss, was $48,461,704 (paragraph 92 of the Agreed Statement of Facts which differs by $1 from the total net income allocated to the partners of AIGLP as set out in paragraph 94 of the Partial Agreed Statement of Facts).

[48] In paragraph 94 of the Partial Agreed Statement of Facts, the allocation of the net income of $48,461,704 among the various partners is set out. The business loss is not identified separately.

[49] In paragraph 99 of the Partial Agreed Statement of Facts, the parties agreed that the net losses of the GERI partnership were $6,814,457. The allocation of these losses to the three brothers is set out in the table in paragraph 99. It was the allocation of these losses incurred by the GERI partnership that was the focus of the hearing before the Tax Court, not the loss

incurred by AIGLP included in computing its net income. In paragraph 2 of his reasons, the Tax Court Judge only refers to the allocation of the income of AIGLP and the losses of the GERI partnership and, in paragraph 141 of his reasons, he notes “losses are not in play for AIGLP for 2007”. A fair reading of his reasons reflects the focus on the allocation of the income of AIGLP and the losses of the GERI partnership.

[50] The only partners of the GERI partnership, as set out in paragraph 99 of the Partial Agreed Statement of Facts and Schedule “A” to that agreement, were:

- Elisa Aquilini
- Francesco Aquilini
- Roberto Aquilini
- Paolo Aquilini
- Global Coin Corporation
- Cranberry Plantation Inc.

[51] None of the EAFT, the FAFT, the RAFT, or the PAFT were partners of the GERI partnership. The reference to not allocating losses to the family trusts cannot be applicable to the losses incurred by the GERI partnership as none of these family trusts were partners of this partnership.

[52] The losses of the GERI partnership were allocated by the Minister in accordance with the capital contributed to the partnership. The appellants did not address, anywhere in their

memorandum, the Tax Court Judge's findings with respect to the allocation of losses of the GERI partnership as set out in paragraphs 126 to 130 of his reasons. In essence, the Tax Court Judge concluded that it was unreasonable to allocate 100% of the losses to the three brothers who contributed approximately 0.001% of the total capital contributed to the partnership while those partners who contributed almost 100% of the capital were allocated no losses. The appellants do not submit any argument to challenge the finding of the Tax Court Judge on the allocation of the losses of the GERI partnership.

[53] I would dismiss the appeals in relation to the allocation, under subsection 103(1.1) of the Act, of the losses of the GERI partnership.

VI. Conclusion

[54] As a result, I would dismiss these appeals with one set of costs payable in relation to the lead appeal.

"Wyman W. Webb"
J.A.

"I agree
D. G. Near J.A."

"I agree
J.B. Laskin J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

APPEAL FROM A JUDGMENT OF THE TAX COURT OF CANADA DATED JUNE 12, 2019, CITATION NO. 2019 TCC 132

DOCKETS:	A-313-19 (LEAD), A-314-19, A-315-19, A-316-19 AND A-317-19
STYLE OF CAUSE:	ROBERTO AQUILINI ET AL. v. HER MAJESTY THE QUEEN
PLACE OF HEARING:	HEARD BY ONLINE VIDEO CONFERENCE HOSTED BY THE REGISTRY
DATE OF HEARING:	JUNE 23 AND JUNE 24, 2021
REASONS FOR JUDGMENT BY:	WEBB J.A.
CONCURRED IN BY:	NEAR J.A. LASKIN J.A.
DATED:	OCTOBER 26, 2021

APPEARANCES:

Matthew G. Williams E. Rebecca Potter Florence Sauvé	FOR THE APPELLANTS
Perry Derksen Lisa Macdonell Kiel Walker	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Thorsteinssons LLP Toronto, Ontario	FOR THE APPELLANTS
A. François Daigle Deputy Attorney General of Canada	FOR THE RESPONDENT