Docket: 2016-1522(GST)G

BETWEEN:

THD INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Appeal heard on March 26, 2018, at Montreal, Quebec.

Before: The Honourable Justice Réal Favreau

Appearances:

Counsel for the Appellant:	Sasha Ghavani
Counsel for the Respondent:	Marc Lesage

JUDGMENT

The appeal from the reassessment, the notice of which is dated October 2, 2014, for the monthly reporting periods beginning on February 1, 2011, and ending on February 28, 2014, and the reassessment, the notice of which is dated February 24, 2016, for the reporting periods ending April 30, 2011, April 30, 2012, April 30, 2013, December 30, 2013, and February 28, 2014—which reassessments were made under Part IX of the *Excise Tax Act*—is dismissed with costs in accordance with the attached Reasons for Judgment.

Signed at Ottawa, Canada, this 19th day of July 2018.

"Réal Favreau"

Favreau J.

Citation: 2018 TCC 147
Date: 20180719
Docket: 2016-1522(GST)G

BETWEEN:

THD INC.,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

REASONS FOR JUDGMENT

Favreau J.

[1] This is an appeal from the reassessment, the notice of which is dated October 2, 2014, for the monthly reporting periods beginning on February 1, 2011, and ending on February 28, 2014, and the reassessment, the notice of which is dated February 24, 2016, for the reporting periods ending April 30, 2011, April 30, 2012, April 30, 2013, December 30, 2013, and February 28, 2014— which reassessments were made by the Quebec Minister of Revenue as agent for the Minister of National Revenue (hereinafter the "Minister") under Part IX of the *Excise Tax Act*, R.S.C. 1985, c. E-15, as amended (the "ETA").

[2] The October 2, 2014, reassessment concerns the monthly reporting periods beginning on February 1, 2011, and ending on February 28, 2014. The amounts assessed in this reassessment are as follows:

Adjustments in the calculation of the reported net tax	$58,889.78
Penalties	$1794.69
Net interest	$8247.62
Total (amount owing)	$68,932.09

The net tax amount that should have been reported by the appellant for those periods is $222,128.89.

[3] The adjustments amounting to $58,889.78 made in the calculation of the tax reported by the appellant, referred in to the previous paragraph, can be broken down as follows:

Goods and services tax (hereinafter "GST") collected or collectible	$39,033.96
Input tax credits (hereinafter "ITCs") claimed, and received, in excess, in error or without entitlement	$19,855.83
Total	$58,889.78

[4] The GST amount collected or collectible ($39,033.97) referred to in the previous paragraph can be broken down as follows:

GST presumed to have been collected, but not remitted the appellant, in the calculation of its net tax reported with regard to a consideration received from a person deemed to have paid it.	$37,076.76
GST payable following a supply of property with respect to an individual (automobile benefits)	$1957.20
Total	$39,033.96

[5] The penalties in the amount of $1794.68 imposed under the October 2, 2014, reassessment can be broken down as follows:

Penalty under section 285 of the ETA (25% of $7178.73)	$1794.68
Total	$1794.68

[6] After the appellant filed a notice of objection, the Minister varied the reassessment dated October 2, 2014, to make adjustments to the ITCs allowed for certain periods and to adjust the amount of the penalties through a reassessment dated February 24, 2016.

[7] Under this reassessment dated February 24, 2016, the Minister allowed ITCs in the amount of $3323.21 and adjusted the penalties to $754.88, which amounts can be broken down as follows:

Input tax credits (hereinafter "ITCs") allowed for:	

Period ending April 30, 2011	($429.67)
Period ending April 30, 2012	($716.87)
Period ending April 30, 2013	($609.15)
Period ending December 30, 2013	($1333.33)
Period ending February 28, 2014	($234.20)
Penalty adjustment (section 285 ETA)	($754.88)
Total	($4078.09)

[8] Upon the commencement of the hearing, counsel for the respondent filed, with consent, an amended reply to the notice of appeal to make minor corrections to the text of the reply.

[9] Counsel for the appellant informed the Court at the beginning of the hearing that his client was not disputing the upward adjustments that were made in the calculation of the net tax owing by the appellant with regard to the taxable benefits assessed for vehicle use, nor was it disputing the ITC amounts disallowed with respect to the business expenses denied or the penalty amounts.

[10] In light of the foregoing, the issues are as follows:

(a) Did the appellant fail to include in the calculation of its net tax that it reported to the Minister GST in the amount of $39,033.96 that it collected or was required to collect?

(b) Was the appellant entitled to claim ITCs in the amount of $19,532.62 (less the amount of $3323.21 allowed under the reassessment dated February 24, 2016)?

[11] In establishing the adjustments made to the net tax reported by the appellant, the Minister relied on, among other things, the following findings and assumptions of fact relating to the questions at issue:

> [TRANSLATION]
>
> (a) . . .
> (b) The appellant is a registrant for the purposes of Part IX of the ETA.
> (c) The appellant operates a trucking business that transports pharmaceutical products and other consumer goods that are sold in Quebec and Ontario pharmacies, and it does business under the trade name Transport Henri Dion inc. ("THD"), among others.

(d) The appellant filed its net GST returns monthly during the relevant period (including the first and the second relevant period, unless otherwise indicated).
(e) All of the supplies made by the appellant in the operation of its business, which was a commercial activity, during the relevant period constituted taxable supplies for which tax, namely the GST, on the value of the consideration for the supply was payable by the recipients to the appellant, which was required to collect it.
(f) The appellant's books and accounting records, which the appellant submitted to the Minister upon being required to do so, were examined in the course of the audit.
(g) During the audit, the Minister determined that some purchase invoices were not compliant with the documentation requirements set out in the ETA and the regulations thereunder. On that basis, the Minister denied the appellant certain ITCs.
(h) The Service Stakkers invoices did not meet the documentation requirements set out in, and/or were not compliant with the regulations provided for by, the ETA because the tax registration numbers that appeared on the invoices were missing or invalid or both, and the adjustments made by the Minister to deny the appellant ITCs in the amount of $3255.80 were warranted.
(i) The appellant did not remit the tax deemed to have been collected on an amount that it in fact received, namely a consideration deemed to have been paid by McKesson Canada Inc. ("McKesson") and arising from two amounts totalling $778,612 (i.e., an amount of $120,000 and an amount of $658,612). On that basis, the appellant was required to pay tax to the Minister in the amount of $37,076.76 resulting from the calculation of its net tax for the period ending October 31, 2011. The appellant failed to do so.
(j) The appellant did indeed enter into a transportation contract with McKesson under which the appellant was to provide transportation services constituting the delivery of taxable supplies in Canada for McKesson.
(k) The $778,612 paid by McKesson to the appellant was paid as a result of, among other things, the homologation by the Superior Court on September 1, 2011 of an arbitration award.
(l) The dispute between the appellant and McKesson was the result of a disagreement following the breach or modification of a transportation contract under which McKesson was the recipient and the appellant the supplier.
(m) McKesson decided, among other things, to change or cancel some delivery routes, which resulted in the modification of the contract between the parties.
(n) The amount of $778,612 paid by McKesson to the appellant was compensation following the modification of the routes for which the appellant was providing its transportation services to McKesson, and this constituted a modification of the contract between the parties.

. . .

The testimony

[12] Luc Cartier, sole shareholder, sole director and president of Transport Henri Dion inc. ("THD") testified at the hearing. He explained that he purchased THD, a trucking company, in June 2000. At the time, one of THD's clients was one Ronzoni, who did business under the trade name Service Stakkers and had a mandate to deliver Catelli products to Costco stores.

[13] Business relations between THD and Service Stakkers continued until February 1, 2013. According to Mr. Cartier, upon receipt of Service Stakkers' first invoice, dated September 14, 2012, THD's internal comptroller checked this supplier's tax numbers on the Canada Revenue Agency (CRA) website, and the tax numbers on the invoices were indeed those assigned to the business.

[14] Mr. Cartier also explained that there were no checks of Service Stakkers' tax numbers with respect to the invoices issued thereafter.

[15] Mr. Cartier started that he learned that Service Stakkers' tax numbers were invalid only during the tax audit conducted by the Agence du revenu du Québec in 2014.

[16] According to Mr. Cartier, Service Stakkers' tax numbers became invalid on October 20, 2012, after a notice so stating was posted on the CRA website.

[17] He said that he never knew that Service Stakkers had originally submitted invoices without tax numbers.

[18] The second part of Mr. Cartier's testimony had to do with the contract with McKesson Canada Corporation ("McKesson"), another THD client, for the delivery to Uniprix pharmacies of products offered in flyers.

[19] McKesson did business with THD for a number of years before the agreement dated April 1, 2006 was entered into, which was a five-year agreement ending March 31, 2011. This agreement was entered in evidence and will hereinafter be referred to as the "contract."

[20] A dispute arose between THD and McKesson following the breach or modification of the above-mentioned transportation contract. McKesson decided, among other things, to alter or cancel certain delivery routes, which resulted in the modification of the contract between the parties.

[21] In that dispute, THD retained a cost consultant, Frédéric François, to calculate the damage suffered by THD after the change or cancellation of certain delivery routes. This damage represents essentially loss of revenue from transportation services.

[22] THD's counsel in that dispute was Simon Rainville. Mr. Rainville was then with the law firm Cain Lamarre Casgrain Wells. The dispute was the subject of an amended arbitration award issued on April 3, 2011, which ordered McKesson to pay THD the amount of $727,934.40, with interest at the legal rate, and the additional indemnity provided for in articles 1618 and 1619 of the *Civil Code of Québec*, starting from the date the notice of arbitration had been served, i.e., August 4, 2010. The arbitration award was homologated by the Quebec Superior Court on September 1, 2011, and leave to appeal to the Quebec Court of Appeal was denied on October 7, 2011.

[23] The appellant's claim, the amended arbitration award, the Superior Court's homologation judgment and the Quebec Court of Appeal's decision denying the motion for leave to appeal the judgment of the Superior Court, Montreal district were entered as evidence.

[24] McKesson paid the damages claimed, i.e., $778,612.00, on October 7, 2011, by delivering two cheques to THD's legal counsel. The amount McKesson paid in damages did not include taxes.

[25] In a letter dated September 18, 2014, THD demanded that McKesson pay the taxes on the amount of damages paid to THD. McKesson refused.

[26] Simon Rainville, represented at the time by François Marchand in order to ensure that his testimony could not be used in the civil case between THD and Cain Lamarre Casgrain Wells, testified at the hearing. He explained that he was a civil litigation lawyer who represented THD in its claim against McKesson. He was involved in the case from start to finish.

[27] Mr. Rainville explained that the damages claimed from McKesson were calculated by Frédéric François, a specialist in transport cost calculation. McKesson did not dispute the quantum of the damages at the hearing before the arbitrator.

[28] However, Mr. Rainville did acknowledge that the appellant's claim for damages included no GST or Quebec sales tax amounts and that he was unfamiliar with section 182 of the ETA.

[29] Mr. Rainville also explained that only three of the five routes specified in the contract dated April 1, 2006, between the appellant and McKesson were the subject of arbitration. Those routes were:

(a) Cornwall to Montreal;
(b) Cornwall and Montreal to Ottawa; and
(c) TL service between Cornwall and the appellant's loading dock in Ville Saint-Laurent.

[30] Mr. Rainville highlighted the following findings by the arbitrator regarding the termination or non-termination of the contract.

> [TRANSLATION]
>
> McKesson never officially terminated the contract. Rather, it rescinded parts of the THD-1 contract without justification or prior notice.
>
> McKesson never signed any contracts other than the THD-1 contract.
>
> . . .
>
> McKesson unilaterally modified the contract by removing routes and forced the renegotiation of rates in spite of the existing contract. All other conditions of the THD-1 contract remain unchanged.
>
> I am therefore of the opinion that the THD-1 contract survived all the route changes.

[31] According to Mr. Rainville, the contract between the appellant and McKesson was used to calculate the claim amount.

[32] Mr. Rainville was not involved in the tax audit of the appellant's business because he left Cain Lamarre Casgrain Wells in 2013.

[33] Jacques Drouin, an auditor with the Agence du revenu du Québec, and Edith Buist, an objections officer with the Agence du revenu du Québec, testified for the respondent at the hearing.

[34] Mr. Drouin indicated that he began auditing the appellant's business in May 2014, following an internal exchange of information regarding non-compliant invoices bearing dates in the period from September 2012 to February 2013 and with regard to which the appellant claimed input tax credits.

[35] Mr. Drouin explained that he was given new invoices from the supplier, Service Stakkers (9263-2397 Québec Inc.), during his on-site visit at the appellant's offices. Those invoices contained revised tax registration numbers, which turned out to be also invalid. The 50 invoices from Service Stakkers (9263-2397 Québec Inc.) with dates from September 14, 2012, to February 1, 2013, and bearing GST number 813553906 (the new series of invoices) were entered as evidence.

[36] Mr. Drouin explained that the supplier's tax numbers had been cancelled by Revenu Québec in letters dated August 20, 2012, sent to 9263-2397 Québec Inc. by registered mail. These letters were entered as evidence. The cancellation of that company's goods and services tax and harmonized sales tax registration took effect on May 14, 2012, which was the effective date for the company's goods and services tax registration. As for the Quebec sales tax, the revocation of the company's QST registration certificate took effect on the date of the notice, namely, August 20, 2012.

[37] Mr. Drouin referred to the results of the search in the GST/HST registry conducted on March 6, 2015, for GST/HST number 813553906 belonging to 9263-2397 Québec Inc.; these results indicated that the company was not registered on June 13, 2012, the transaction date entered, and that the date of the modification (the date the system was updated) was October 20, 2012.

[38] With regard to the damage payment that the appellant received from McKesson, Mr. Drouin examined the contract and, after obtaining an opinion from an internal tax specialist, concluded that the contract had been modified, that section 182 of the ETA applied in this case because the four conditions for its application had been met, and that the appellant was deemed to have collected the GST and was required to remit this tax that was deemed to have been collected.

[39] The audit report and the recommendation to impose a penalty under section 285 of the ETA were entered as evidence.

[40] Ms. Buist explained that she had received the appellant's file in May 2015 and that she rendered her decision regarding the objection in January 2016. The

notice of objection produced by the appellant and the memorandum on objection authorized by Ms. Buist as team leader were entered as evidence.

[41] Ms. Buist did not adjust the amount of the ITC claim in relation to Service Stakkers' invoices, or the amount of tax deemed to have been collected by the appellant with respect to the damages paid by McKesson.

[42] With respect to Service Stakkers' invoices, Ms. Buist indicated in her report that, in order to give entitlement to ITCs, invoices must, at the time of the claim, comply with the requirements of the ETA and the *Input Tax Credit Information (GST/HST) Regulations*. In this case, Service Stakkers' invoices dated between September 14, 2012, and February 1, 2013, had no valid tax numbers.

[43] Ms. Buist pointed out that the GST/QST numbers on Service Stakkers' invoices were not valid at the time of the claim, and that the appellant obtained new invoices from the supplier at the audit stage, which also had invalid tax numbers. Service Stakkers (9263-2397 Québec Inc.) had a QST registration number that had been "inactive" since May 14, 2012, and a GST/HST number that on June 13, 2012 was not registered.

[44] According to Ms. Buist, this was not a simple transcription error that could be described as an administrative error opening up the possibility of the exercise of the Minister's discretion to validate the ITCs at issue.

[45] As for the damage payment obtained from McKesson, Ms. Buist did not accept the appellant's arguments that:

(a) section 182 of the ETA should not be applied because the contract was only modified, rather than terminated, and because neither of the parties to the contract was familiar with the section in question and therefore they could not negotiate these elements freely; and
(b) the tax authorities were unjustly enriched because McKesson apparently did not claim an ITC/ITR with respect to the damage payment.

Applicable statutory and regulatory provisions

[46] The applicable statutory and regulatory provisions with respect to ITC claims under the ETA are set out below.

[47] Paragraph 169(4)(a) of the ETA states the conditions for claiming an ITC under the Act:

> (4) Required documentation – A registrant may not claim an input tax credit for a reporting period unless, before filing the return in which the credit is claimed,
>
> (a) the registrant has obtained sufficient evidence in such form containing such information as will enable the amount of the input tax credit to be determined, including any such information as may be prescribed.

[48] Section 3 of the *Input Tax Credit Information (GST/HST) Regulations* (the "Regulations") specifies the information required under paragraph 169(4)(a) for claiming ITCs. The relevant parts of this provision are the following:

> 3. For the purposes of paragraph 169(4)(a) of the Act, the following information is prescribed information:
>
> (a) where the total amount paid or payable shown on the supporting documentation in respect of the supply or, if the supporting documentation is in respect of more than one supply, the supplies, is less than $30,
>
> (i) the name of the supplier or the intermediary in respect of the supply, or the name under which the supplier or the intermediary does business,
>
> (ii) where an invoice is issued in respect of the supply or the supplies, the date of the invoice,
>
> (iii) where an invoice is not issued in respect of the supply or the supplies, the date on which there is tax paid or payable in respect thereof, and
>
> (iv) the total amount paid or payable for all of the supplies;
>
> (b) where the total amount paid or payable shown on the supporting documentation in respect of the supply or, if the supporting documentation is in respect of more than one supply, the supplies, is $30 or more and less than $150,
>
> (i) the name of the supplier or the intermediary in respect of the supply, or the name under which the supplier or the intermediary does business, and the registration number assigned under section 241 of the Act to the supplier or the intermediary, as the case may be,
>
> (ii) the information set out in subparagraphs (a)(ii) to (iv),
>
> (iii) where the amount paid or payable for the supply or the supplies does not include the amount of tax paid or payable in respect thereof,

(A) the amount of tax paid or payable in respect of each supply or in respect of all of the supplies, or

. . .

(c) where the total amount paid or payable shown on the supporting documentation in respect of the supply or, if the supporting documentation is in respect of more than one supply, the supplies, is $150 or more,

(i) the information set out in paragraphs (a) and (b),

(ii) the recipient's name, the name under which the recipient does business or the name of the recipient's duly authorized agent or representative,

(iii) the terms of payment, and

(iv) a description of each supply sufficient to identify it.

[49] Subsection 242(1) of the ETA deals with the cancellation of GST registrations:

> Cancellation [of registration] - The Minister may, after giving a person who is registered under this Subdivision reasonable written notice, cancel the registration of the person if the Minister is satisfied that the registration is not required for the purposes of this Part.

[50] The statutory provisions applicable to the payment made by McKesson are set out below.

[51] The term "consideration" is defined in subsection 123(1) of the ETA:

> "consideration" includes any amount that is payable for a supply by operation of law.

[52] The tax status of amounts paid by way of compensation is determined by section 182 of the ETA, which reads as follows;

> **Forfeiture, extinguished debt, etc.** – For the purposes of this Part, where at any time, as a consequence of the breach, modification or termination after 1990 of an agreement for the making of a taxable supply (other than a zero-rated supply) of property or a service in Canada by a registrant to a person, an amount is paid or forfeited to the registrant otherwise than as consideration for the supply, or a debt or other obligation of the registrant is reduced or extinguished without payment on account of the debt or obligation,

(a) the person is deemed to have paid, at that time, an amount of consideration for the supply equal to the amount determined by the formula

$$(A/B) \times C$$

where

A is 100%,

B is

(i) if tax under subsection 165(2) was payable in respect of the supply, the total of 100%, the rate set out in subsection 165(1) and the tax rate for the participating province in which the supply was made, and
(ii) in any other case, the total of 100% and the rate set out in subsection 165(1), and

C is the amount paid, forfeited or extinguished, or by which the debt or obligation was reduced, as the case may be; and

(b) the registrant is deemed to have collected, and the person is deemed to have paid, at that time, all tax in respect of the supply that is calculated on that consideration, which is deemed to be equal to

(i) where tax under subsection 165(2) was payable in respect of the supply, the total of the tax under that subsection and under subsection 165(1) calculated on that consideration, and
(ii) in any other case, tax under subsection 165(1) calculated on that consideration.

[53] Section 222 of the ETA specifies that the tax collected by a registrant is deemed to be held in trust for Her Majesty in right of Canada:

> **Trust for amounts collected** − Subject to subsection (1.1), every person who collects an amount as or on account of tax under Division II is deemed, for all purposes and despite any security interest in the amount, to hold the amount in trust for Her Majesty in right of Canada, separate and apart from the property of the person and from property held by any secured creditor of the person that, but for a security interest, would be property of the person, until the amount is remitted to the Receiver General or withdrawn under subsection (2).

Analysis

A. Service Stakkers' invoices

[54] Concerning Service Stakkers' invoices, the appellant claims that the first invoice, dated September 14, 2012, was paid after verification of the tax numbers. However, the following elements were not entered as evidence:

- The original invoice;
- The date on which the appellant received the September 14, 2012, invoice;
- The exact date on which the tax numbers were verified and documentary evidence of such verification; and
- The date on which this first invoice was paid and documentary evidence of this payment.

[55] Also, no one from the appellant's accounting department testified at the hearing to confirm the verification of Service Stakkers' tax numbers after receipt of the September 14, 2012, invoice and to confirm payment of that invoice.

[56] It should be noted here that Service Stakkers' original invoices for the period from September 14, 2012, to February 1, 2013, were replaced by a new series of invoices for the same period, with modified tax numbers, which invoices were given to the auditor in 2014 during the audit in the appellant's offices. The new GST number on this new series of invoices had been invalid since May 14, 2012.

[57] The original invoices were the ones for which the appellant claimed ITCs. According to the audit report, these invoices did not contain all the information necessary for the CTI claim. In this case, the missing information was valid GST/HST and QST registration numbers. Indeed, this is the reason the appellant obtained new invoices with modified tax numbers from Service Stakkers. Consequently, the appellant thereby recognized that the GST number shown for Service Stakkers was non-existent or, at the very least, invalid at the time it filed its GST return in which it claimed the ITCs at issue.

[58] The appellant therefore did not possess the information prescribed by the Regulations at the time it claimed the ITCs, as required under paragraph 169(4)(a) of the ETA.

[59] Under the circumstances, the auditor was not required to consider the new invoices submitted to him by the appellant in 2014, but he did so nonetheless and found that these new invoices were also invalid because the GST/HST registration number on these new invoices had been cancelled effective May 14, 2012.

[60] Since all the Service Stakkers original invoices were replaced by the new series of invoices, there is reason to believe that the new series of invoices was prepared after February 1, 2013, that is, after the notice of cancellation was sent on August 20, 2012, and well after the October 20, 2012, modification date in the GST/HST registry.

[61] Before giving the auditor the new series of invoices, the appellant should have checked the GST/HST registry and could then have seen for itself that the GST number appearing there was also invalid.

[62] In light of the above, the ITCs claimed in relation to Service Stakkers' invoices should not be allowed.

B. Contract with McKesson

[63] According to the arbitration award, the contract with McKesson was only modified rather than terminated. The damages were calculated under the contract up to its expiry date, without the appellant supplying any services for the damages paid by McKesson.

[64] GST/HST policy statement P-218 entitled "Tax Status of Damage Payments, Whether or not Within Section 182 of the *Excise Tax Act*" states: "A damage payment or other amount that is paid other than as consideration for a supply that was to be made under an agreement may fall under the deeming provision in subsection 182(1) of the Act, resulting in a GST/HST liability. Subsection 182(1) may apply where, as a consequence of the breach, modification or termination of an agreement for the making of a taxable supply (other than a zero-rated supply) of property or a service in Canada by a registrant, an amount is paid or forfeited to that registrant otherwise than as consideration for that supply."

[65] It seems obvious to me that the conditions for the application of section 182 of the ETA have been met in this case. An agreement for the making of a taxable supply in Canada by a registrant to a person was modified, and an amount was paid to the registrant otherwise than as consideration for the supply.

[66] Consequently, McKesson is deemed to have paid an amount as consideration for the supply and all tax in respect of the supply on that consideration, and the appellant is deemed to have collected all of that tax. Moreover, under section 222 of the ETA, the appellant is deemed to hold in trust for Her Majesty in right of

Canada the amount of tax that it is deemed to have collected, until it is remitted to the Receiver General for Canada.

[67] Unfortunately for the appellant, the rules set out in paragraph 182(1)(b) of the ETA apply regardless of whether or not McKesson claimed an input tax credit with respect to the damage payment.

[68] For all of these reasons, the appeal is dismissed with costs.

Signed at Ottawa, Canada, this 19th day of July 2018.

"Réal Favreau"

Favreau J.

Translation certified true
on this 26th day of July 2019.

Erich Klein, Revisor

CITATION:	2018 TCC 147
COURT FILE NO.:	2016-1522(GST)G
STYLE OF CAUSE:	THD Inc. v. Her Majesty the Queen
PLACE OF HEARING:	Montreal, Quebec
DATE OF HEARING:	March 26, 2018
REASONS FOR JUDGMENT BY:	The Honourable Justice Réal Favreau
DATE OF JUDGMENT:	July 19, 2018

APPEARANCES:

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Counsel for the Respondent:	Marc Lesage

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