

Docket: 2022-1952(IT)I

BETWEEN:

MICHELLE ADAMS,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Appeal heard on October 19, 2023, at Toronto, Ontario

Before: The Honourable Justice Joanna Hill

Appearances:

Agent for the Appellant: John Adams

Counsel for the Respondent: Alesia Nahirny

JUDGMENT

The appeal from the Disability Tax Credit Notice of Determination for the Appellant's 2014 through 2021 taxation years is dismissed, without costs, in accordance with the attached Reasons for Judgment.

Signed at Toronto, Ontario, this 7th day of March 2024.

“Joanna Hill”

Hill J.

Citation: 2024 TCC 28
Date: 20240307
Docket: 2022-1952(IT)I

BETWEEN:

MICHELLE ADAMS,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR JUDGMENT

Hill J.

I. Introduction

[1] The Minister of National Revenue denied Michelle Adams’ application for the disability tax credit (**DTC**) on the basis that her celiac disease symptoms and treatment do not meet the relevant criteria under the *Income Tax Act* (**Act**).¹

[2] For the reasons that follow, I agree with the Minister’s decision. Ms. Adams does not qualify for the DTC because she does not have a marked restriction in feeding herself within the meaning of that term in the Act.

[3] The DTC provisions specifically exclude activities related to managing dietary restrictions from the activity of “feeding oneself”. Moreover, the inability to absorb nutrients does not qualify as a marked restriction in feeding oneself, otherwise everyone with celiac disease would automatically qualify for the credit. Eligibility for the DTC is not based solely on the existence of a medical condition; taxpayers must still establish a resulting marked restriction in an activity of daily living.

II. Background

¹ The relevant provisions applicable in the 2021 taxation year are reproduced in Appendix “A” to these Reasons.

[4] Ms. Adams applied for the DTC for the 2014 through 2021 taxation years, based on a diagnosis of celiac disease and the steps she takes to manage the disease.

[5] For several years, Ms. Adams experienced severe stomach pains, fatigue, and vitamin B12 deficiencies. When she was first tested for celiac disease in 2014, the results were negative. After her symptoms persisted and worsened, she was tested again in 2021 and received a formal diagnosis on April 22, 2021. The diagnosis was considered effective as of 2014, after her 2014 samples were re-tested.

[6] After the diagnosis, Ms. Adams immediately stopped consuming gluten and conducted extensive research to understand celiac disease. Her gastroenterologist also referred her to a registered dietician for “formal counseling on a gluten-free diet”.

[7] Ms. Adams applied for the DTC in the fall of 2021. Her family physician, Dr. Shawna Phillips, signed the required form on October 14, 2021 (**Certificate**).² In completing the Certificate, Dr. Phillips did not indicate that Ms. Adams was impaired in her ability to perform any of the listed daily activities of living. However, Dr. Phillips did certify that Ms. Adams required therapy to support a vital function, and attached a document prepared by Ms. Adams estimating the amount of time she requires to maintain a gluten-free diet. Dr. Phillips also referred to that same document instead of providing a description of Ms. Adams’ impairment.

[8] By Notice of Determination dated November 22, 2021, the Minister denied the application on the basis that Ms. Adams was not impaired in her ability to perform one or more activities of daily living, as required under paragraph 118.3(1)(a.1) of the Act. The Minister also concluded that Ms. Adams did not require therapy, administered for an average of more than 14 hours per week, within the meaning of paragraph 118.3(1)(a.1) and subsection 118.3(1.1).

[9] In support of her appeal from the Minister’s decision, Ms. Adams relied on a new certificate signed by Dr. Phillips, dated September 8, 2022 (**Revised Certificate**).³ In the Revised Certificate, Dr. Phillips indicated that Ms. Adams was impaired in her ability to perform the daily activity of feeding herself.

² Exhibit A-1.

³ Exhibit A-2.

[10] In her testimony, Ms. Adams summarized her journey to obtain a diagnosis and manage her disease. She also provided the Court with background information that she learned through her extensive research on celiac disease.

[11] That information was consistent with the Federal Court of Appeal's description of celiac disease in its 2002 decision in *Hamilton*.⁴ Celiac disease is a genetically based, permanent intolerance to ingested gluten that results in inflammatory damage to the small intestine. If untreated, it can result in severe malnutrition and increased risk of other diseases like lymphoma, osteoporosis, Type I diabetes and reproductive problems. The only treatment for celiac disease is a gluten-free diet, effectively eliminating wheat, rye, barley, oats, or any products derived from these grains. Celiac disease does not require avoidance of meat, fish, vegetables, fruit, or starches that do not contain gluten, such as rice, potatoes and corn. However, a gluten-free diet requires avoiding cross-contamination in processed foods and in food prepared by others, including at restaurants.

[12] Ms. Adams' research highlighted the changes in how celiac disease has been recognized and treated since the 2002 *Hamilton* decision. For example, Health Canada began regulating the sale of food labelled as "gluten-free" in 2012.⁵ Only those foods that have been specially processed or formulated to meet the needs of individuals who need to follow a gluten-free diet to protect their health can carry a gluten-free claim.

[13] Unfortunately, Ms. Adams' research did not establish that the facts of her case, including her particular symptoms and the steps she takes to manage celiac disease, meet the requirements of the Act.

III. Analysis

[14] The purpose of the DTC is to provide modest tax relief for individuals who fall within the restricted category of markedly physically or mentally impaired persons.⁶ While the DTC provisions should be given a humane and compassionate

⁴ *Canada v Hamilton*, 2002 FCA 118, paras 1-3 (*Hamilton FCA*).

⁵ Exhibit A-6: "Health Canada's Position on Gluten-Free Claims", Bureau of Chemical Safety, Food Directorate, Health Products and Food Branch. June 2012.

⁶ *Johnston v Canada*, [2001] FCJ No 169 (FCA), para 10.

interpretation, the Court cannot disregard clear statutory requirements and restrictions. Attention must be paid to the terms chosen by Parliament.⁷

[15] The terms used in the DTC provisions have legal meanings that may not align with a layperson's understanding or even that of a medical professional.⁸ For that reason, certification by a medical practitioner does not guarantee eligibility for the credit. This Court must still assess whether the legal requirements of the Act have been met.⁹

A. The limited scope of “feeding oneself”

[16] The outcome of this appeal turns on the meaning of “feeding oneself”, a term Parliament amended in 2003 to explicitly exclude the time required to identify, shop for, and prepare food, due to a dietary restriction or regime.¹⁰

[17] The amendment was in response to the Federal Court of Appeal decision in *Hamilton*.¹¹ In that matter, both this Court and the Federal Court of Appeal applied the general principle that “feeding oneself” includes finding and preparing food that conforms to a medically prescribed diet.¹² Mr. Hamilton, who had to manage dietary restrictions related to celiac disease and diabetes,¹³ required an inordinate amount of time to prepare his meals and feed himself compared to ordinary, healthy persons following a routine diet.¹⁴

⁷ *Laing v HMTQ*, 2019 TCC 267, para 23.

⁸ See for example *Mullings v HMTQ*, 2017 TCC 133, para 35 (*Mullings*), where the Court stated that the statutory requirements modify the ordinary meaning of administering therapy.

⁹ *Kash v HMTQ*, 2006 TCC 662, para 13.

¹⁰ Paragraph 118.4(1)(e), added by 2003, c 15, s 75.

¹¹ *HMTQ v Marceau*, 2007 FCA 352, paras 11-13 (*Marceau*). Department of Finance Canada, Budget Plan 2003, Annex 9, Tax Measures: Supplementary Information and Notices of Ways and Means Motions, p 325. As noted by counsel for the Respondent, Parliament limited the scope of the DTC for individuals with celiac disease, but also expanded the medical expense tax credit to provide tax relief for the associated costs of purchasing gluten-free food (See p 102 and p 327).

¹² *Hamilton v Canada*, [2001] TCJ No 300, para 29 (*Hamilton TCC*); *Hamilton FCA*, para 14.

¹³ *Hamilton TCC*, paras 6, 11 & 17.

¹⁴ *Hamilton TCC*, paras 28-31.

[18] In response, Parliament clarified and limited the scope of the activity of feeding oneself with the addition of the following paragraph to subsection 118.4(1):

(e) feeding oneself does not include

(i) any of the activities of identifying, finding, shopping for or otherwise procuring food, or

(ii) the activity of preparing food to the extent that the time associated with the activity would not have been necessary in the absence of a dietary restriction or regime;

[19] In applying these amendments, the Federal Court of Appeal stated that the excessive amount of time preparing food is no longer a factor to be considered.¹⁵

[20] Ms. Adams' claim therefore must be considered within the parameters of those provisions. Based on the clear legislative criteria, I cannot conclude that she was markedly restricted in her ability to feed herself.

1. Time required is not inordinate

[21] Ms. Adams argued that she is markedly restricted because she requires an inordinate amount of time to feed herself. In support of this argument, she provided an estimate of time for several activities related to managing and treating her celiac disease through a 100% gluten-free diet:¹⁶

Activity	Minutes per week	Minutes per day
Treatment: consumption of gluten-free foods (3-5 times per day, 7 days per week)	525	75
Treatment: consumption of vitamins/supplements that body can't absorb due to celiac disease (calcium, B12 and Vitamin D) (Once per day, 7 days per week)	35	5
Preparation of gluten-free foods (3-5 times per day, 7 days per week)	630	90

¹⁵ *Marceau*, para 13.

¹⁶ Attachment to Exhibit A-1.

Communication with people hosting events / preparing food to bring to these events	15	2
Preparation of gluten-free food for family and holiday gatherings (Easter, Thanksgiving, Christmas)	15	2
Communication with family/friends in preparation of gatherings to ensure appropriate food is available	15	2
Self-education and educating others about celiac disease, gluten-free diet, cross-contamination, meal planning, shopping for gluten-free foods, reading labels	20	
Communication with restaurants/staff when eating out about gluten-free food options and minimizing cross-contamination	30	
Reading labels of food items during each grocery visit to ensure items do not contain barley, rye, oats or wheat (gluten-free)	120	
Attending celiac disease workshops (education, cooking, therapy and support)	15	
Medical and nutrition appointments and communications	5.76	
Medical testing	12.69	
Time roommate spends reading labels for food brought into shared living space	60	
Total minutes per week managing/treating celiac disease	1498.5	
Total hours per week	24.97	

[22] As a preliminary issue, Ms. Adams' claim for the DTC for 2014 through 2020 cannot succeed because she did not undertake any of these activities until after her diagnosis in 2021.

[23] The claim for 2021 cannot succeed because the majority of the activities do not fall within the meaning of “feeding oneself” as limited by paragraph 118.4(1)(e) cited above.

[24] Time spent on preparation of gluten-free foods is excluded under subparagraph 118.4(1)(e)(ii) as “the activity of preparing food for a dietary restriction or regime”. Time spent on reading food labels is excluded under subparagraph 118.4(1)(e)(i) as “activities of identifying, finding, shopping for or otherwise procuring food”.

[25] The following activities also cannot be considered because they are closely tied or analogous to those specifically excluded activities of shopping for and preparing foods, and are too remote from the activity of feeding oneself:

- communication with people hosting events
- communication with family/friends in preparation of gatherings
- self-education and educating others
- communication with restaurants/staff when eating out
- attending celiac disease workshops
- medical and nutrition appointments and communications

[26] Many of these activities also are repetitive and do not occur regularly enough to warrant a weekly estimate of time.

[27] While consuming vitamins and supplements could be considered related to the activity of feeding oneself, the estimated time is minimal and comparable to those who consume vitamins and supplements for other reasons.

[28] The remaining listed activity that falls within the scope of feeding oneself is “consumption of gluten-free foods”, estimated at 525 minutes per week. In her testimony, Ms. Adams clarified that the 525 minutes was in addition to the 480 minutes per week she estimated for consumption of food before she started a gluten-free diet.¹⁷ She further stated that the time doubled because she needed to consume twice the amount of food to obtain nutrients.

¹⁷ Exhibit A-10: Ms. Adams’ estimates for time spent prior to celiac disease diagnosis.

[29] However, this assertion is not supported by a dietary plan from her treating physician or dietician, or by the research she tendered as evidence.¹⁸ The assertion also does not take into account the nutrients Ms. Adams would obtain from gluten-free food like fruit, vegetables, rice, potatoes, fish, and meat. Ultimately, it is unclear why time to consume food doubles when a gluten-free diet only requires substitution of some, not all foods.

[30] As a result, there is insufficient evidence for me to conclude, on a balance of probabilities, that Ms. Adams requires an inordinate amount of time to perform the activity of feeding herself.

2. No other evidence of marked restriction

[31] Prior to commencing a gluten-free diet to manage her celiac disease, Ms. Adams had vitamin deficiencies and experienced severe stomach pain and fatigue.

[32] On their own, those symptoms do not demonstrate a marked impairment in feeding oneself or any of the other activities of daily living listed in the DTC provisions.

[33] Notably, Ms. Adams' testimony suggests that her family doctor recognized the disconnect between her symptoms and the DTC criteria. She and her family doctor tried to "understand and learn more about how celiac disease interacts with the disability tax credit". Her family doctor made the change in the Revised Certificate to indicate a marked restriction in feeding on the basis that the "category made the most sense at the time" and fit "in terms of the categories that are available for the disability tax credit".

[34] Essentially, Ms. Adams and her family doctor determined that feeding oneself includes the ability to absorb nutrients from food. In support of her appeal, Ms. Adams argued that "feeding oneself" should go beyond the physical aspect of consuming food; it should include the ability to absorb nutrients because that is the purpose of eating.

¹⁸ The celiac disease evidence relied on by the Court in previous cases like *Noaille v HMTQ*, [2001] TCJ No 603 (*Noaille*), and *Hamilton TCC* does not refer to an additional food consumption requirement.

[35] While I understand the rationale behind this argument, it cannot succeed because it extends the DTC beyond its intended scope. Simply put, this interpretation would automatically qualify every taxpayer who suffers from celiac disease. While celiac disease results in an impairment, taxpayers must still establish that the effects of the disease fall within the DTC criteria in their particular case.¹⁹

[36] In *Hamilton*, the Federal Court of Appeal held that not everyone with celiac disease is entitled to claim the DTC, and referred to the different outcomes of celiac disease cases heard by this Court in the years prior.²⁰ The different decisions highlight that evidence plays a critical role in each case. Symptoms of celiac disease vary depending on age, duration, and severity of the disease.²¹

[37] Evidentiary differences also highlight the limited relevance of non-celiac disease cases for the purpose of deciding this appeal. Ms. Adams' reliance on this Court's decision in *Hughes* is misplaced because the facts are significantly different. In *Hughes*, the taxpayer's child had phenylketonuria (PKU), a genetic disease diagnosed through testing of newborns.²² If left untreated, PKU affects cognitive ability and leads to permanent, severe brain damage in a matter of weeks.²³ PKU cannot be managed by eliminating a single compound like gluten; it requires constant balancing of levels of a specific protein, using measurements, formula, and medical food sold and labelled as such.²⁴ The Court therefore determined that there was a marked restriction in the daily activity of "mental functions necessary for everyday life".²⁵

[38] Ms. Adams argued that a humane, compassionate and common sense interpretation should yield a similar result in her case. However, applying the Court's findings in *Hughes* would disregard the clear requirements of the DTC provisions at issue and the different facts of Ms. Adams' case.

¹⁹ See for example, *Pelletier v HMTQ*, 2008 TCC 425, para 27, for a similar analysis with respect to Type 1 diabetes.

²⁰ *Hamilton FCA*, paras 13, 16-22.

²¹ *Noaille*, para 5.

²² *Hughes v HMTQ*, 2018 TCC 42, paras 27-28 (*Hughes*).

²³ *Hughes*, paras 4-5.

²⁴ *Hughes*, paras 6-7, 29-36.

²⁵ *Hughes*, para 60.

B. No therapy essential to maintain a vital function

[39] Ms. Adams also argued that she would be markedly restricted in feeding herself but for the therapy of adhering to a strict gluten-free diet. This argument fails because it is predicated on the faulty assumption that an underlying marked restriction exists. As outlined above, the effects of celiac disease do not lead any marked restrictions in Ms. Adams' case.

[40] In any event, her gluten-free diet does not qualify as therapy under paragraph 118.3(1)(a.1) and subsection 118.3(1.1).

[41] Similar to “feeding oneself”, Parliament has restricted the term “therapy” for the purpose of the DTC. The therapy for celiac disease is a dietary restriction or regime excluded from the calculation of time spent as therapy, under the provisions applicable in the 2021 taxation year. That version of paragraph 118.3(1.1)(d) stated that the time spent on therapy:

does not include time spent on activities related to dietary or exercise restrictions or regimes (even if those restrictions or regimes are a factor in determining the daily dosage of medication), travel time, medical appointments, shopping for medication or recuperation after therapy.

[42] This provision excludes the activities Ms. Adams has listed in her calculation of time spent managing and treating her celiac disease.

[43] Ms. Adams attempted to rely on a subsequent amendment that includes time spent on “the daily consumption of a medical food or medical formula to limit intake of a particular compound to levels required for the proper development or functioning of the body”.²⁶ In doing so, Ms. Adams has disregarded the fact that dietary restrictions or regimes are still excluded.²⁷ Parliament has created a

²⁶ s. 118.3(1.1)(b)(ii), effective 2022: “the daily consumption of a medical food or medical formula to limit intake of a particular compound to levels required for the proper development or functioning of the body, includes the time spent on activities that are directly related to the determination of the amount of the compound that can be safely consumed.”

²⁷ s. 118.3(1.1)(d)(i), effective 2022: “does not include time spent on activities (other than activities described in paragraph (b)) related to dietary or exercise restrictions or regimes.”

distinction between medical foods and dietary restrictions. A gluten-free diet does not involve the consumption of a medical food or formula.²⁸

IV. Conclusion

[44] This decision does not speak to the importance of Ms. Adams following a gluten-free diet to address the associated risks of celiac disease and to ultimately live a better, healthier life. The focus of this analysis is the specific legal question of whether Ms. Adams met the criteria to qualify for the DTC. In answering this question, I am bound to apply the clear words and parameters established by Parliament. Ms. Adams does not have a marked restriction in feeding as that term is understood under the Act.

[45] The appeal is therefore dismissed, without costs.

Signed at Toronto, Ontario, this 7th day of March 2024.

“Joanna Hill”

Hill J.

²⁸ See *Mullings*, paras 44-48, where the Court distinguishes between a gluten-free diet and the complex, multi-step therapy required to treat PKU.

APPENDIX “A”

Income Tax Act, RSC 1985, c 1 (5th Supp), as amended to 2021

Credit for mental or physical impairment

118.3 (1) Where

(a) an individual has one or more severe and prolonged impairments in physical or mental functions,

(a.1) the effects of the impairment or impairments are such that the individual’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living or are such that the individual’s ability to perform a basic activity of daily living is markedly restricted or would be markedly restricted but for therapy that

(i) is essential to sustain a vital function of the individual,

(ii) is required to be administered at least three times each week for a total duration averaging not less than 14 hours a week, and

(iii) cannot reasonably be expected to be of significant benefit to persons who are not so impaired,

(a.2) in the case of an impairment in physical or mental functions the effects of which are such that the individual’s ability to perform a single basic activity of daily living is markedly restricted or would be so restricted but for therapy referred to in paragraph (a.1), a medical practitioner has certified in prescribed form that the impairment is a severe and prolonged impairment in physical or mental functions the effects of which are such that the individual’s ability to perform a basic activity of daily living is markedly restricted or would be markedly restricted, but for therapy referred to in paragraph (a.1), where the medical practitioner is a medical doctor or, in the case of

- (i) a sight impairment, an optometrist,
- (ii) a speech impairment, a speech-language pathologist,
- (iii) a hearing impairment, an audiologist,
- (iv) an impairment with respect to an individual's ability in feeding or dressing themselves, an occupational therapist,
- (v) an impairment with respect to an individual's ability in walking, an occupational therapist, or after February 22, 2005, a physiotherapist, and
- (vi) an impairment with respect to an individual's ability in mental functions necessary for everyday life, a psychologist,

(a.3) in the case of one or more impairments in physical or mental functions the effects of which are such that the individual's ability to perform more than one basic activity of daily living is significantly restricted, a medical practitioner has certified in prescribed form that the impairment or impairments are severe and prolonged impairments in physical or mental functions the effects of which are such that the individual's ability to perform more than one basic activity of daily living is significantly restricted and that the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a single basic activity of daily living, where the medical practitioner is, in the case of

(i) an impairment with respect to the individual's ability in feeding or dressing themselves, or in walking, a medical doctor or an occupational therapist, and

(ii) in the case of any other impairment, a medical doctor,

(b) the individual has filed for a taxation year with the Minister the certificate described in paragraph (a.2) or (a.3), and

(c) no amount in respect of remuneration for an attendant or care in a nursing home, in respect of the individual, is included in calculating a deduction under section 118.2 (otherwise than because

of paragraph 118.2(2)(b.1)) for the year by the individual or by any other person,

there may be deducted in computing the individual's tax payable under this Part for the year the amount determined by the formula

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

where

A

is the appropriate percentage for the year,

B

is \$6,000, and

C

is

(a) where the individual has not attained the age of 18 years before the end of the year, the amount, if any, by which

(i) \$3,500

exceeds

(ii) the amount, if any, by which

(A) the total of all amounts each of which is an amount paid in the year for the care or supervision of the individual and included in computing a deduction under section 63, 64 or 118.2 for a taxation year

exceeds

(B) \$2,050, and

(b) in any other case, zero.

Time spent on therapy

118.3(1.1) For the purpose of paragraph 118.3(1)(a.1), in determining whether therapy is required to be administered at least three times each week for a total duration averaging not less than an average of 14 hours a week, the time spent on administering therapy

(a) includes only time spent on activities that require the individual to take time away from normal everyday activities in order to receive the therapy;

(b) in the case of therapy that requires a regular dosage of medication that is required to be adjusted on a daily basis, includes (subject to paragraph (d)) time spent on activities that are directly related to the determination of the dosage of the medication;

(c) in the case of a child who is unable to perform the activities related to the administration of the therapy as a result of the child's age, includes the time, if any, spent by the child's primary caregivers performing or supervising those activities for the child; and

(d) does not include time spent on activities related to dietary or exercise restrictions or regimes (even if those restrictions or regimes are a factor in determining the daily dosage of medication), travel time, medical appointments, shopping for medication or recuperation after therapy.

Nature of impairment

118.4 (1) For the purposes of subsection 6(16), sections 118.2 and 118.3 and this subsection,

(a) an impairment is prolonged where it has lasted, or can reasonably be expected to last, for a continuous period of at least 12 months;

(b) an individual's ability to perform a basic activity of daily living is markedly restricted only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual is blind or is unable (or requires an inordinate amount of time) to perform a basic activity of daily living;

(b.1) an individual is considered to have the equivalent of a marked restriction in a basic activity of daily living only where all or substantially all of the time, even with therapy and the use of appropriate devices and medication, the individual's ability to perform more than one basic activity of daily living (including for

this purpose, the ability to see) is significantly restricted, and the cumulative effect of those restrictions is tantamount to the individual's ability to perform a basic activity of daily living being markedly restricted;

(c) a basic activity of daily living in relation to an individual means

(i) mental functions necessary for everyday life,

(ii) feeding oneself or dressing oneself,

(iii) speaking so as to be understood, in a quiet setting, by another person familiar with the individual,

(iv) hearing so as to understand, in a quiet setting, another person familiar with the individual,

(v) eliminating (bowel or bladder functions), or

(vi) walking;

(c.1) mental functions necessary for everyday life include

(i) memory,

(ii) problem solving, goal-setting and judgement (taken together), and

(iii) adaptive functioning;

(d) for greater certainty, no other activity, including working, housekeeping or a social or recreational activity, shall be considered as a basic activity of daily living; and

(e) feeding oneself does not include

(i) any of the activities of identifying, finding, shopping for or otherwise procuring food, or

(ii) the activity of preparing food to the extent that the time associated with the activity would not have been necessary in the absence of a dietary restriction or regime; and

(f) dressing oneself does not include any of the activities of identifying, finding, shopping for or otherwise procuring clothing.

CITATION: 2024 TCC 28

COURT FILE NO.: 2022-1952(IT)I

STYLE OF CAUSE: Michelle Adams v. His Majesty the King

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: October 19, 2023

REASONS FOR JUDGMENT BY: The Honourable Justice Joanna Hill

DATE OF JUDGMENT: March 7, 2024

APPEARANCES:

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Firm: N/A

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