

Occupational Health
and Safety Tribunal Canada



Tribunal de santé et
sécurité au travail Canada

Ottawa, Canada K1A 0J2

Citation: Royal Bank of Canada, 2012 OHSTC 5

Date: 2012-02-03
Case No.: 2011-39
Rendered at: Ottawa

Between:

Royal Bank of Canada, Appellant

Matter: Appeal under subsection 146(1) of the *Canada Labour Code* of a direction rendered by a health and safety officer.

Decision: The direction is confirmed.

Decision rendered by: Mr. Michael McDermott, Appeals Officer

Language of decision: English

For the appellant: Mr. Jordan D. Winch, Counsel, Norton Rose OR LLP

Canada

REASONS

[1] This decision concerns an appeal brought under subsection 146(1) of the *Canada Labour Code* (the Code) against a direction issued by Health and Safety Officer Mishal Chopra on July 6, 2011, pursuant to subsection 145(1) of the Code.

Background

[2] At approximately 7:45 a.m. on June 14, 2011, Terrence J. O'Grady, a Manager at the Royal Bank of Canada's (RBC) Global Banking Services office, located at 20 King Street West in Toronto, was found by a colleague collapsed in a seventh floor washroom, apparently not breathing. Colleagues attempted to resuscitate him and were joined by paramedics and police at the site. Mr. O'Grady was transported to St. Michael's Hospital where, within an hour of the event at the employer's premises, a doctor at the Hospital had advised police that he had died likely due to cardiac arrest and that the Coroner would be contacted. RBC management at the work site regarded the death as being from natural causes and unrelated to an accident, occupational disease or other hazardous occurrence in the course of or as a result of employment and believed that the reporting requirement did not apply. They subsequently became aware of a Human Resources and Skills Development Canada (HRSDC) website requiring an employer to notify HRSDC's Labour Program within 24 hours of any hazardous occurrence resulting, among other things, in the death of an employee. As a result, RBC reported the employee's death to the Labour Program on June 21, 2011, seven days after the sad event.

[3] Following his investigation into the death of Mr. O'Grady, the Health and Safety Officer (HSO) concluded that paragraph 125(1)(c) of the Code and paragraph 15.5(a) of the *Canada Occupational Health and Safety Regulations* (the Regulations) had been contravened. He directed the employer, pursuant to paragraphs 145(1)(a) and 145(1)(b) of the Code, to terminate the contravention immediately and to take steps to ensure that the contravention does not continue or reoccur. The direction was based on the HSO's finding that the death of the employee at the workplace was not reported as required by the Code within the 24 hours specified in the Regulations. The direction reads as follows:

On June 24, 2011, the undersigned health and safety officer commenced an investigation in the work place operated by Royal Bank of Canada, Global Banking Service Center, being an employer subject to the *Canada Labour Code*, Part II, at 20 King Street West – 7th floor, Toronto, Ontario, M5H 1C4, the said work place being sometimes known as Royal Bank of Canada.

The said health and safety officer is of the opinion that the following provision of the *Canada Labour Code*, Part II, has been contravened:

No./No: 1

Paragraph 125.(1)(c) – Canada Labour Code Part II, paragraph 15.5(a) – Canada Occupational Health & Safety Regulation.

The employer shall report to a safety officer, by telephone or telex, the date, time, location and nature of any accident, occupational disease or other hazardous occurrence referred to in section 15.4 that had one of the following results, as soon as possible but not later than 24 hours after becoming aware of that result, namely,

(a) the death of an employee;

The death of an employee was not reported within 24 hours to the Labour Program.

Therefore, you are HEREBY DIRECTED, pursuant to paragraph 145(1)(a) of the *Canada Labour Code*, Part II, to terminate the contravention **immediately**.

Further, you are HEREBY DIRECTED, pursuant to paragraph 145(1)(b) of the *Canada Labour Code*, Part II, within the time specified by the health and safety officer, to take steps to ensure that the contravention does not continue or reoccur (emphasis in the original).

[4] There is no respondent in this appeal. The appellant made written submissions and no oral hearing was held. Following discussions with the HSO after the direction was issued, RBC complied with its terms on a without prejudice basis pending disposition of the appeal.

Issue

[5] I must determine whether HSO Chopra erred in finding that the employer was in contravention of paragraph 125(1)(c) of the Code and paragraph 15.5(a) of the COHSR and in issuing a direction to the employer pursuant to subsection 145(1).

Appellant's submissions

[6] In the initial letter lodging the appeal, Counsel for the appellant states that, "The sole issue in this case is one of statutory interpretation". RBC's position, in line with its original assumption, is that the death was due to natural causes not related to employment and that the Labour Program's position that such a death comes within the meaning of the term "hazardous occurrence", in the sense used in the Code and the Regulations, is not supported by the wording of the legislation.

[7] The appellant includes argument and cites case law on the Elmer Driedger principle for statutory interpretation quoted, as follows, in two Supreme Court of Canada decisions:

Today there is only one principle or approach, namely, the words of an Act are to be read in their entire context and in the grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.¹

¹ *Canada (Attorney General) v. JTI-Macdonald Corp.*, [2007] 2 S.C.R. 610 at para. 55, and *Bell Express Vu Limited Partnership v. Rex*, [2002] S.C.R. 559 at para. 26.

Additional case law cited elaborates on jurisprudence that, while supportive of a broad and liberal interpretation of statutory provisions, also cautions against excess. One quote from a recent decision of the Supreme Court of Canada captures the main point:

As we noted earlier, the CHRA has been described as quasi constitutional and deserves a broad, liberal and purposive interpretation befitting of this special status. However, a liberal and purposive interpretation cannot supplant a textual and contextual analysis simply in order to give effect to a policy decision different to the one made by Parliament.²

[8] A further case law quote is from an Air Canada and CUPE Appeals Officer decision maintaining that, the “purpose of paragraph 125(1)(c) of the Code, when read in conjunction with the statement of purpose at section 122.1 of the legislation, is to prevent the occurrence or reoccurrence of an accident or incident that could injure an employee”.³

[9] In light of the jurisprudence cited, the appellant submits that the words of the Code and the Regulations must be interpreted with respect to: (i) their grammatical and ordinary meaning; (ii) the scheme of the Code and Regulations and the intent of their drafters; and (iii) the purpose of the Code and Regulations. Initially the words that the appellant asks to be assessed according to these criteria are found in the following subsection of the Code and of the Regulations:

- the Code;

125(1) Without restricting the generality of section 124, every employer shall, in respect of every work place controlled by the employer and, in respect of every work activity carried out by an employee in a work place that is not controlled by the employer, to the extent that the employer controls the activity,

(c) investigate, record and report in the manner and to the authorities as prescribed all accidents, occupational diseases and other hazardous occurrences known to the employer.

- the Regulations;

15.5 The employer shall report to a health and safety officer, by telephone or telex, the date, time, location and nature of any accident, occupational disease or other hazardous occurrence referred to in section 15.4 that had one of the following results, as soon as possible but not later than 24 hours after becoming aware of that result, namely,

(a) the death of an employee.

[10] The employer’s submission argues that, “The ordinary meanings of the terms accident, occupational disease and hazardous occurrence do not encompass a death by natural causes that merely happens to occur in a workplace”. As such, it is claimed that RBC “was not required to report the Employee’s death pursuant to paragraph 15.5(a) of the Regulations and/or paragraph

² *Canada (Canadian Human Rights Commission) v. Canada (Attorney General)*, 2011 SCC 53, at para. 62.

³ *Air Canada and Canadian Union of Public Employees, Air Canada Component*, 2009 LNOHSTC 23, at para. 182.

125(1)(c) of the Code as the death did not stem from an accident, occupational disease or other hazardous occurrence. Rather it stemmed from purely natural causes". It further argues that, "paragraph 15.5(a) of the Regulations focuses on the causes of an employee's death, not on the location where it takes place" and that, "Nothing in the Code or the Regulations provides for a reporting obligation based solely on the fact that a death happened to occur in a workplace". While the submission discusses all three specified elements, it notes that the HSO did not allege that an accident or occupational disease had occurred in this case and concentrates more on excluding the employee's death from the term other hazardous occurrences in the meaning of the Code and Regulations. RBC maintains that there was no such an occurrence and that "no 'occurrence' or event took place which resulted in the Employee's death. Death was sudden. As well, the Employee's death did not result from any situation in the workplace that was 'hazardous,' as that term is normally understood. The Employee died from a pre-existing medical condition that was in no way related to his employment or to the workplace".

[11] Turning to the scheme of the Regulations and the intent of the drafters, RBC takes issue with the HSO repeatedly stating that "the Employee's death, in and of itself, was the 'hazardous occurrence'" and with his report that "the Labour Program views a death at the workplace to be the ultimate hazardous occurrence". It submits that paragraph 15.5(a) must be considered in the light of section 15.4. That paragraph of the Regulations refers to circumstances "Where an employer becomes aware of an accident, occupational disease or other hazardous occurrence affecting any of his employees in the course of employment" and specifies what steps must be taken without delay by the employer. The conclusion reached in RBC's submission is that "The scheme of the Regulations therefore emphasizes that 'an accident, occupational disease or other hazardous occurrence' must be connected with employment in order to trigger a reporting obligation". It is further argued that "the scheme of Part II of the Code demonstrates that Part II of the Code is meant to relate specifically to hazardous occurrences that are connected with employment or with the workplace" and that the death in question "was not in any way connected with employment".

[12] The submission's second observation under the rubric of the scheme of the Regulations and the intent of the drafters notes that paragraph 15.5(a) "expressly provides that the employer must report a hazardous occurrence which results in an employee's death". It then argues that if "the death of the Employee is the hazardous occurrence, as the Officer has stated, then the employer's obligation under the Regulations would be read as requiring it to report a death which results in that same death", an outcome that RBC regards as absurd and not intended by the drafters of the Regulations.

[13] Turning to the purpose of the Code and Regulations, RBC cites section 122.1, the purpose clause that reads as follows:

122.1 The purpose of this Part is to prevent accident and injury to health arising out of, linked with or occurring in the course of employment to which this Part applies.

It refers to the Appeals Officer's decision cited above in paragraph six in the case of Air Canada and Canadian Union of Public Employees, Air Canada Component, concerning the purpose of paragraph 125(1)(c):

The purpose of subsection 125(1)(c) of the Code, when read in conjunction with the statement of purpose at section 122.1 of the legislation, is to prevent the occurrence or the reoccurrence of an accident or incident that could injure an employee.

[14] While the appellant agrees that Part II and the Regulations should be given a broad and liberal interpretation in order to protect the health and safety of Canadian workers, it maintains that such an interpretation must still be grounded in the text and context of the Code and the Regulations. As such, RBC argues that the text and context of paragraph 15.5(a) only trigger a reporting requirement in cases “when an accident, occupational disease or hazardous occurrence has resulted in the death of an employee” and that these terms “do not encompass a death by natural causes”. RBC concludes that, “the purpose of Part II of the Code generally and of paragraph 125(1)(c) in particular, is to prevent accidents and injuries that occur because of, or in connection with, an employee’s employment”. It adds, however, “The Code is not intended to apply to the prevention of an employee’s death due to natural causes unrelated to work”.

Analysis

[15] At the outset, I refer to subsection 141(4) of the Code since, in my opinion, the appeal cannot be determined without consideration of, its wording, meaning and relevance. It reads as follows:

141(4) A Health and Safety Officer shall investigate every death of an employee that occurred in the work place or while the employee was working, or that was the result of an injury that occurred in the work place or while the employee was working.

[16] It is clear from the HSO’s report and particularly his Part II Activity Log that the subsection was taken into account in arriving at his decision. As indicated, the subsection requires that an HSO “**shall investigate every death of an employee that occurred in the work place or while the employee was working,**” (my emphasis). The grammatical and ordinary meaning of **every death** does not in my view exclude deaths determined to be from natural causes that occur in the workplace. The appellant makes no reference to subsection 141(4) in its submission but then neither is the subsection referenced in the text of the direction. However, the appellant was in possession of the HSO’s report and related documents before making its submission and would be aware that his investigation of the death was undertaken pursuant to that subsection of the Code. RBC should not therefore be surprised that the Appeals Officer would give consideration to the wording of the subsection when considering this appeal. Certainly an HSO would need to become aware of a death in the workplace in order to fulfill the statutory obligation to investigate that death.

[17] I agree with the appellant’s submission that the issue in this case is one of statutory interpretation. It follows that an important question to be determined in the appeal is whether or not the term hazardous occurrence embraces the circumstances that prevailed and resulted in the death of the employee and, if so, was it a hazardous occurrence within the meaning of paragraph 125(1)(c) of the Code that triggered a reporting obligation for the employer pursuant to paragraph 15.5(a) of the Regulations? The appellant’s case relies at base on its claim that the

words of these provisions, considered in an ordinary or grammatical sense, in the context of the scheme of the Code and the Regulations or their purpose, do not support the inclusion within their meaning of a death due to natural causes, even though it occurred in the workplace. The HSO took the opposite view in line with the HRSDC Labour Program's policy that requires the death of an employee in the workplace or while working to be reported. The wording of that policy is found under Heading 4 of HRSDC Pamphlet 7 – *Hazardous Occurrence Investigation, Recording and Reporting*, as follows:

The employer must report to a health and safety officer by telephone, telex or fax as soon as possible but within 24 hours after becoming aware of an occurrence that resulted in the death of an employee (**even if it appears to be from natural causes**). (My emphasis).

[18] The Shorter Oxford Dictionary⁴ defines "occurrence" as, a thing that occurs; happens or is met with; an event, an incident. The same dictionary defines "hazardous" as, fraught with hazard, risky. A secondary meaning of "hazardous" is given as, dependent on chance. There was an occurrence in the sense that something occurred, happened or was met with. What happened involved great and indeed ultimate risk to the employee's life. It is reasonable to conclude, therefore, that there was a hazardous occurrence in the grammatical and ordinary sense of the term. It is the second part of the question and hazardous occurrence in the meaning of the Code that requires more rigorous analysis.

[19] The term "hazardous occurrence" is not defined in the Code or Regulations. However, it clearly includes an accident or an occupational disease since, after specifying these two terms, the wording of the subsection goes on to refer to "**other** hazardous occurrences", (my emphasis). The additional wording would indicate that the drafters and legislators were not satisfied that the two preceding terms covered all possible hazardous occurrences and allowed for other unspecified circumstances to be determined as the legislation is applied.

[20] One unchallenged factual certainty is that a death occurred. Further, it was the death of an employee that occurred during the time that his employment required him to be at work and in his workplace. As such, I find that it does not stretch plain or common meaning to hold that the employee's death occurred *in the workplace*, the term used in subsection 141(4) of the Code, and *in the course of employment*, the term used in subsection 15.4(1) of the Regulations. Both terms are part of the scheme of the Code and the Regulations. At the very least, the circumstances would trigger an obligation for the HSO to investigate the death as required by subsection 141(4) in his words, "regardless of suspected cause".

[21] The requirement for every death of an employee that occurs in the work place to be investigated provides an opportunity for the HSO to ascertain the cause of death and, depending on the results of the investigation, for consideration of preventive measures to be taken or developed in accord with the purpose of Part II as described in section 122.1 of the Code. In order to fulfill the statutory obligation of subsection 141(4) the HSO must become aware of the death. It is not reasonable to assume that the scheme of the Code leaves this to chance, the

⁴ Fifth Edition, 2002, Oxford University Press Inc., New York.

prospect of picking up the news in media reports or through volunteer informants. Rather, the general duty of an employer arising from section 124 to *ensure that the health and safety at work of every person employed by the employer is protected*, and the more specific reporting duty placed on an employer by paragraph 125(1)(c), envisage a responsibility on the employer's part to inform the Labour Program of the death as indicated in the HRSDC website that came to the employer's attention some days after the event. Incidentally, the website is identified in an RBC internal policy circular on accident reporting, dated June 2010, that paraphrases quite closely the language of section 15.5 of the Regulations. The internal circular, included with documents in the HSO's file, specifies the within 24 hour time lapse reporting requirement but does not include reference in the case of a death to the words "even if it appears to be from natural causes".

[22] Thus far, I have concluded that the death constituted a hazardous occurrence in plain language terms and that the employee's death happened in the workplace, the term used in the Code and in the course of employment, the term used in the Regulations. Further, there is an explicit requirement in the Code for an HSO to investigate the death and I find a consequent obligation stemming from the scheme of the Code for the employer to report the death to the Labour Program. Whether or not "hazardous occurrence" and more particularly the term "other hazardous occurrence", as contained in the Code and Regulations, applies to the circumstances that prevailed and resulted in the death of the employee at his workplace still needs to be addressed.

[23] I look first at the secondary challenge to the HSO's decision referred to in paragraph ten above. The appellant's point is that paragraph 15.5(a) of the Regulations requires an employer to report a hazardous occurrence that results in the death of an employee but if, as the HSO maintained, the hazardous occurrence is the death itself, the employer's obligation would require it "to report a death which results in that same death", a prospect that RBC regards as absurd. Absurd or not, I find the issue to be provoked by somewhat ambiguous wording in the HSO's Part II Activity Log accompanying his investigation report and apparently used in conversation with RBC management when they were informed that "the Labour Program views a death at the workplace as the ultimate hazardous occurrence". It could be argued that it is more a matter of a death being the ultimate result of a hazardous occurrence rather than being the hazardous occurrence itself. In all, it strikes me as a semantic debate that is not particularly instructive with respect to the appeal. It still leaves open the question of whether or not the circumstances that resulted in the death, the cardiac arrest in the workplace, amount to a hazardous occurrence within the meaning of the Code and the Regulations.

[24] A major argument in the appellant's submission is that the employee's death was the result of natural causes, "a pre-existing medical condition that was in no way related to his employment or to the workplace". As I have already indicated in paragraph 20 above, the death occurred during the time that his employment required him to be at work and in his workplace. I find that in the plain language terms of "in the work place" and "in the course of employment", with subsection 141(4) and the scheme and purpose of the Code and Regulations in mind, the death has a sufficient relationship to the deceased's employment and I do not accept the appellant's argument to the contrary.

[25] There remains to be considered the matter of the employee's pre-existing medical condition that was found by competent authorities to be the cause of his death and whether or not this relieved RBC from the reporting requirement of paragraph 15.5(a) of the Regulations. The record shows that there were no signs of an accident nor was foul play suspected at the scene where the collapsed employee was found at RBC's premises. As already noted in paragraph two above, within less than an hour a doctor at St. Michael's Hospital had advised police that the employee had died likely due to a cardiac arrest and that the Coroner would be contacted. A doctor from the Coroner's Office attended at the hospital within three hours of the event. The Coroner's representative found no traces of foul play and ordered an autopsy to determine the cause of death. It was not unreasonable to assume that the employee, who it was learned was under treatment for a blood pressure condition and who had some family history of heart disease, had suffered a heart attack. The record is not clear as to the timing of the autopsy, indeed the HSO was not allowed access to the Coroner's report but was eventually informed by an assistant at the Coroner's Office that the death was the result of a medical condition. The police report indicates that the doctor from the Coroner's Office concluded that the cause of death was sudden cardiac arrest although this information appears to have been given to the police while still at the hospital before the autopsy results were known.

[26] Regardless of the finding of the Coroner's report or the timing of its completion, the HRSDC policy on investigation, recording and reporting, available to RBC management through the employer's own internal circular, would still expect a report of the death to be made by the employer within 24 hours of becoming aware of the death; aware of the death not aware of the cause of the death. The question that arises is whether or not this expectation is supported by the scheme and purpose of the Code and the Regulations? In responding to the question, I find the particular place accorded to a death in subsection 141(4) relevant and agree with the Labour Program's interpretation of the subsection's requirement for *every death of an employee that occurred in the workplace or while the employee was working*, to be reported even if it appears to be of natural causes.

[27] The mandatory investigation by an HSO as provided for in the subsection is instructive. It is the HSO's entry to a set of circumstances that result in a death in the workplace. The scheme and purpose of the Code place a duty on the HSO to endeavour to determine the cause of death, to consider whether or not occupational health and safety concerns are involved and, if so, what remedial measures might be recommended. For example, the record shows that the HSO in this case enquired about signs of workplace stress. He found none but it was consistent with the Code's purpose that he should give consideration to such a possibility. A health and safety officer is a specialist and an HSO's statutory mandate in the case of a death of an employee in the workplace or while working is separate from and autonomous of that of the medical personnel, the police and the Coroner whose mandates are determined by different legislation. Obviously, in a case such as the one at hand, an HSO would be well advised to take account of what these other authorities do and what they find. However, the HSO has expertise that the others do not necessarily possess; indeed the other authorities may need to tap that specialized expertise when acquitting their own functions and responsibilities. It does not appear to have been such in the present case but the requirement for investigation is of general application and there is no caveat that says if natural causes are suspected the provision does not apply.

[28] In line with my comment in paragraph 22 above, the heart attack suffered by the employee while in the workplace and at work and that resulted in his death, constituted a hazardous occurrence in plain language terms. I do not consider it going beyond a liberal and purposive interpretation of the wording, scheme and purpose of the Code to find that, taken together with the mandatory investigation requirement of subsection 141(4), the event was also an hazardous occurrence within the meaning of the additional and somewhat elastic category of *other hazardous occurrences* in paragraph 125(1)(c) of the Code. As noted, the subsection requires the employer to, “investigate, record and report in the manner and to the authorities as prescribed all accidents, occupational diseases and other hazardous occurrences known to the employer”, with the manner and the authorities prescribed in the regulations made under the authority of paragraph 157(1)(a) of the Code.

[29] To anticipate questions on the meaning of the words “at work” as used in the previous paragraph, I regard them as having the same meaning as the term “while the employee was working” used in subsection 141(4). The latter term does not require the tool and die maker to be at the lathe or the pilot to be on the flight deck in order to be considered as working; neither did the unfortunate employee in the present case have to be engaged on something listed in his statement of duties to be considered as working or being at work.

[30] The direction to the employer was based most specifically on the failure to report the employee’s death within the 24 hour limit set in paragraph 15.5(a) of the Regulations and a word as to why I find that to be a valid determination is in order. As noted in paragraph 27 above, I regard the HSO’s expertise and role to be separate from the other authorities that are or may be involved in workplace deaths. In fulfilling the statutory investigative role under the Code, an HSO may be called upon to intervene with alacrity. For, example, subsection 141(1) sets out the powers of a health and safety officer. These powers include in paragraphs (f) and (g) of the subsection the ability of an HSO to direct an employer or any person not to disturb any place or thing that the HSO specifies pending an examination. The sooner an HSO is made aware of a death at a workplace, the sooner these provisions can have practical application. As such, I find that setting an as soon as possible or reasonably short time limit is consistent with the scheme and purpose of the Code and the Regulations.

[31] I have placed emphasis on the relevance of subsection 141(4). Its literal wording makes no reference to a reporting requirement. However, as explained in paragraph 21 above, I do not find it makes sense to expect an HSO to become aware of a death in the workplace by chance, a death that he or she is mandated to investigate. Wording preceding the Driedger statutory interpretation quoted in paragraph 55 of the judgment delivered by McLachlin C.J. in *Canada (Attorney General) v. JTI-Macdonald Corp.*, reads as follows:

Confronted with a statutory provision that, read literally, seems to make no sense, the Court should ask whether the section can be interpreted in a manner that fits the context and achieves a rational result.

In posing a similar question in the present appeal, I find that it is both contextual and rational to apply the reporting provisions of the Code and Regulations to the circumstances that resulted in the death of the RBC employee in his workplace. I also find that it is similarly contextual and

rational to include those circumstances within the meaning of the undefined and expansive term “other hazardous circumstances”.

[32] In summary, while I agree with the appellant that the issue in this case is one of statutory interpretation, I reach an opposite conclusion on the validity of the impugned direction that I believe to be within the limits of a liberal and purposive interpretation of the Code and Regulations. The fact that the employee’s death occurred in his workplace while he was at work is sufficient connection to his employment in so far as the scope and meaning of the Code are concerned. I find that the words of the legislation read in their entire context, a context that includes the wording of subsection 141(4) as well as that of the provisions cited in the direction, are such that it was reasonable and in harmony with the scheme, intent and purpose of the Code and the Regulations for the HSO to regard the circumstances of the RBC employee’s death while at work and in the workplace, as within the term *other hazardous occurrences* in the meaning of the Code that triggered a reporting duty for the employer. Such a report enables the HSO to fulfill the statutory responsibility confided by the Code in the office holder to investigate every death of an employee that occurred in the workplace. I also find that the scheme, purpose and intent of the Code support application of the 24 hour reporting time limit in the Regulations that enables the HSO to be informed of a death at an early stage thus allowing the HSO’s statutory powers to be exercised, as needed, in a timely and meaningful manner. Parenthetically, I find that the HRSDC policy on the reporting of the death of an employee in the workplace, as identified in its Pamphlet 7, is consistent with the scheme, purpose and intent of the Code and the Regulations.

Decision

[33] For the reasons given above, I hereby confirm the direction issued by HSO Chopra on June 14, 2011.

Michael McDermott
Appeals Officer