



Civil Resolution Tribunal

Date Issued: April 19, 2024

File: SC-2022-009936

Type: Small Claims

Civil Resolution Tribunal

Indexed as: *Norris v. Hosseini*, 2024 BCCRT 375

B E T W E E N :

MAH HAILEY NORRIS

APPLICANT

A N D :

SEYEDMILAD HOSSEINI

RESPONDENT

REASONS FOR DECISION

Tribunal Member:

Alison Wake

INTRODUCTION

1. Mah Hailey Norris says she provided income tax consultation services to Seyedmilad Hosseini, including communicating with the Canada Revenue Agency (CRA) on his behalf. Mrs. Norris claims \$1,575 for her invoice for these services, plus interest and service charges.

2. Mr. Hosseini says he does not recall doing business with Mrs. Norris, and he denies owing her anything.
3. Both parties are self-represented.

JURISDICTION AND PROCEDURE

4. These are the formal written reasons of the Civil Resolution Tribunal (CRT). The CRT has jurisdiction over small claims brought under section 118 of the *Civil Resolution Tribunal Act* (CRTA). CRTA section 2 says that the CRT's mandate is to provide dispute resolution services accessibly, quickly, economically, informally, and flexibly.
5. CRTA section 39 says the CRT has discretion to decide the format of the hearing, including by writing, telephone, videoconferencing, email, or a combination of these. Here, I find that I am properly able to assess and weigh the documentary evidence and submissions before me, as explained further below. Further, bearing in mind the CRT's mandate that includes proportionality and a speedy resolution of disputes, I find that an oral hearing is not necessary in the interests of justice.
6. CRTA section 42 says the CRT may accept as evidence information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in court.
7. Where permitted by CRTA section 118, in resolving this dispute the CRT may order a party to do or stop doing something, pay money or make an order that includes any terms or conditions the CRT considers appropriate.

ISSUE

8. The issue in this dispute is whether Mr. Hosseini must pay Mrs. Norris \$1,575 for income tax consulting services.

EVIDENCE AND ANALYSIS

9. As the applicant in this civil proceeding, Mrs. Norris must prove her claims on a balance of probabilities, meaning more likely than not. While I have considered all the parties' evidence and submissions, I only refer to what is necessary to explain my decision. Mr. Hosseini did not provide documentary evidence, despite having the opportunity to do so.
10. Mrs. Norris says that in December 2020, Mr. Hosseini contacted her about letters he had received from the CRA about his tax filings 2017 to 2019. Mrs. Norris says that Mr. Hosseini asked her to review these letters and assist him with responding to them.
11. Mrs. Norris says that she reviewed the letters and Mr. Hosseini's tax documents, and contacted the CRA multiple times on Mr. Hosseini's behalf. On January 15, 2021, Mrs. Norris issued an invoice to Mr. Hosseini for \$1,575 for this work. Mr. Hosseini undisputedly has not paid this invoice.
12. As noted, Mr. Hosseini denies doing business with Mrs. Norris. He says he has never heard of her, and needs more information to determine whether this is a legitimate claim.
13. Although Mrs. Norris's name on her Dispute Notice is Mah Hailey Norris, the invoices she provided are issued in the name "May Nouri CPA". The emails with Mr. Hosseini in evidence are also from May Nouri.
14. Mrs. Norris did not explain this discrepancy in her submissions. I considered inviting the parties to make additional submissions about whether Mrs. Norris and May Nouri are the same person. However, I am satisfied that they are, based on the evidence before me. Specifically, the email address Mrs. Norris included in her contact information for this dispute uses the name "Nouri". Mrs. Norris also provided email correspondence under the name May Nouri which she says is between her and Mr. Hosseini, as well as previous invoices issued by May Nouri CPA issued to Mr. Hosseini. Mrs. Norris also submitted Mr. Hosseini's tax documents, which she says he provided to her. Finally, the CRA authorization form that Mr. Hosseini signed to

allow May Nouri to communicate with the CRA on his behalf shows the same business number as the invoice Mrs. Norris claims in this dispute.

15. Mr. Hosseini does not explain how Mrs. Norris would have obtained his information if he did not request her assistance with his tax matters. Mr. Hosseini had an opportunity to review Mrs. Norris's evidence before providing his own evidence and submissions, but as noted, he chose not to provide evidence and did not provide submissions about the invoice or Mrs. Norris's other evidence. Mr. Hosseini does not say that he was unable to open or view Mrs. Norris's evidence.
16. In the absence of any other explanation or evidence to the contrary, I find it is reasonable to infer that Mah Hailey Norris is Mrs. Norris's legal name, but she does business as May Nouri. So, considering the CRT's mandate which includes speed and efficiency, I did not find it necessary to ask the parties for additional submissions about this issue.
17. So, must Mr. Hosseini pay Mrs. Norris for her invoice? Mr. Hosseini does not dispute that he asked May Nouri, who I find is Mrs. Norris, to assist him with the letters he received from the CRA and authorized her to speak with the CRA on his behalf. This is supported by emails in evidence. Mrs. Norris provided a detailed description of the hours that she spent reviewing Mr. Hosseini's information and communicating with the CRA, which Mr. Hosseini also does not dispute.
18. Mrs. Norris provided two previous invoices for tax consulting services in prior years, which she says Mr. Hosseini paid on time. One of these invoices does not include an hourly rate for Mrs. Norris's services, but the other shows an hourly rate of \$250. In the invoice at issue in this dispute, Mrs. Norris charged \$1,500 before tax for 10.45 hours of work. This works out to approximately \$144 per hour. Mr. Hosseini did not provide any evidence or argument about Mrs. Norris's fees, and I find they were reasonable in the circumstances. I order Mr. Hosseini to pay Mrs. Norris the claimed \$1,575.

INTEREST, CRT FEES, AND EXPENSES

19. Mrs. Norris also claims \$300 in service fees and interest since January 15, 2021. The invoice in evidence says “overdue accounts are subject to a service charge of 1% per month.” However, there is no evidence that Mr. Hosseini agreed to this service charge. An applicant cannot unilaterally impose contractual interest by printing it on the invoice.¹ I find this same applies to a service fee for late payments, so I dismiss this claim.
20. However, the *Court Order Interest Act* applies to the CRT where there is otherwise no agreement on interest. Mrs. Norris is entitled to pre-judgment interest on the \$1,575 invoice amount from January 15, 2021, the date of the invoice, to the date of this decision. This equals \$122.57.
21. Under CRTA section 49 and the CRT Rules, the CRT will generally order an unsuccessful party to reimburse a successful party for CRT fees and reasonable dispute-related expenses. I see no reason in this case not to follow that general rule. Mrs. Norris was mostly successful, so I find she is entitled to reimbursement of \$125 in CRT fees.
22. Mrs. Norris also claimed \$12.27 for registered mail expenses, but she provided no evidence in support of this amount, so I dismiss it. Mr. Hosseini did not claim CRT fees or dispute-related expenses.

ORDERS

23. Within 21 days of this decision, I order Mr. Hosseini to pay Mrs. Norris a total of \$1,822.57, broken down as follows:
- a. \$1,575 in debt,
 - b. \$122.57 in pre-judgment interest under the *Court Order Interest Act*, and

¹ See, for example, *N.B.C. Mechanical Inc. v. A.H. Lundberg Equipment Ltd.*, 1999 BCCA 775.

c. \$125 in CRT fees.

24. Mrs. Norris is entitled to post-judgment interest, as applicable.

25. I dismiss Mrs. Norris's remaining claims.

26. This is a validated decision and order. Under CRTA section 58.1, a validated copy of the CRT's order can be enforced through the Provincial Court of British Columbia. Once filed, a CRT order has the same force and effect as an order of the Provincial Court of British Columbia.

Alison Wake, Tribunal Member