

Federal Court



Cour fédérale

Date: 20091120

Docket: T-708-08

Citation: 2009 FC 1197

Ottawa, Ontario, November 20, 2009

PRESENT: The Honourable Mr. Justice O'Reilly

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

and

ROBERT JOHN JACKSON

Respondent

REASONS FOR ORDER AND ORDER

[1] At a hearing on April 21, 2009, I informed the respondent, Robert John Jackson, that I would allow him 100 days to purge his contempt of an Order of this Court dated August 11, 2008. That Order had required Robert John to provide, within 30 days, information and documents sought by the Minister of National Revenue under the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) and to pay costs of \$751.78. I also asked the applicant to respond to the materials filed at the hearing by Robert John on or before June 30, 2009, and gave Robert John an opportunity to reply to the applicant's response on or before July 30, 2009.

[2] At the April 21st hearing, and in my subsequent Order of April 23rd, I agreed to suspend any ruling on the issue of contempt until the materials described above had been filed and Robert John had been given 100 days to comply with the outstanding Order. I also indicated that, if Robert John had not complied with that Order within 100 days, I would rule on the issue of contempt on the basis of the submissions and evidence provided at the hearing, as well as any affidavit evidence filed subsequently.

[3] Having reviewed all of the evidence and the submissions of the parties, I am satisfied beyond a reasonable doubt that Robert John knowingly refused to comply with this Court's Order of August 11, 2008 and, therefore, is in contempt of court. The evidence at the hearing showed that:

- Robert John Jackson was served with a requirement to produce information.
- He did not produce the information requested.
- He returned to the CRA copies of documents that had been sent to him. Some of those documents bore his handwriting.
- He participated in the hearing that resulted in the Court's Order of August 11, 2008 and responded to the Order by indicating that he had no information to provide and by submitting a variety of other documents that were unresponsive to the Order.
- Through documents produced to the CRA by third parties, it appears that he has a bank account, RRSPs, a quarter interest in a commercial property in Canora, Saskatchewan, and employment income channelled through a numbered company over which he has signing authority.
- These assets, interests and income existed during the time-frame covered by the August 11, 2008 order (January 1, 2006 to January 31, 2008).

[4] Robert John did not dispute this evidence or present any evidence to the contrary.

[5] Regarding the materials submitted by Robert John before the hearing, they purport to create contractual agreements with various third parties and a trust interest in his favour. These documents have no legal validity or effect on these proceedings.

[6] After the hearing, Robert John submitted a number of other documents, but none of them fall within the August 11, 2008 Order or my Order of April 21, 2009. In particular, Robert John filed:

- a letter purporting to impose on me a “Mandatory Judicial Notice” and fiduciary and custodial responsibilities;
- various bonds in standard forms provided under United States regulations;
- sureties and releases from liens and escrow under U.S. Government contract warranties; and
- a notice of settlement (signed by Robert John for both parties) and not setting out any settlement terms relating to the issues in dispute.

[7] Like the other documents supplied by Robert John, these materials do not have any legal validity or effect on these proceedings. Clearly, Robert John is aware of this Court’s Orders and has chosen not to comply with them. At the hearing on April 21, 2009, I explained his obligations to him directly and, thereafter, gave him ample opportunity to comply. He is in contempt of court.

[8] Under the *Federal Courts Rules*, SOR/98-106, s. 472, the punishment for contempt includes:

- (a) Imprisonment for less than five years or until the person complies with the Order;
- (b) Imprisonment for less than five years if the person fails to comply with the Order;
- (c) A fine;

- (d) Doing or refraining from doing any act;
- (e) Sequestration of property; and
- (f) Costs.

[9] Having found Robert John to be in contempt of court, I will now consider submissions from the parties on the issue of punishment. The applicant may file written submissions on or before November 30, 2009. Robert John may respond in writing on or before December 14, 2009. The applicant may reply on or before December 21, 2009. I leave the question of further costs to be determined once I have received the parties' submissions.

ORDER

THIS COURT ORDERS that

1. The respondent is found to be in contempt of court;
2. The applicant's written submissions on punishment shall be filed on or before November 30, 2009;
3. The respondent's written submissions in response shall be filed on or before December 14, 2009.
4. The applicant's reply, if any, shall be filed on or before December 21, 2009.

"James W. O'Reilly"

Judge

FEDERAL COURT

NAME OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: T-708-08

STYLE OF CAUSE: MINISTER OF NATIONAL REVENUE v. ROBERT JOHN JACKSON

PLACE OF HEARING: Victoria, British Columbia

DATE OF HEARING: April 21, 2009

REASONS FOR ORDER AND ORDER: O'REILLY J.

DATED: November 20, 2009

APPEARANCES:

Amanda Lord FOR THE APPLICANT

Robert Jackson SELF-REPRESENTED - RESPONDENT

SOLICITORS OF RECORD:

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