Federal Court of Appeal | Cour d'appel fédérale

Date: 20201006

Dockets: A-235-18
A-234-18

Citation: 2020 FCA 162

CORAM: **PELLETIER J.A.**
WEBB J.A.
NEAR J.A.

BETWEEN:

HER MAJESTY THE QUEEN

Appellant

and

2078970 ONTARIO INC. in its capacity as designated partner of LUX OPERATING LIMITED PARTNERSHIP and 2078702 ONTARIO INC. in its capacity as designated partner of LUX INVESTOR LIMITED PARTNERSHIP

Respondents

Heard by online video conference hosted by the registry on September 2, 2020.

Judgment delivered at Ottawa, Ontario, on October 6, 2020.

REASONS FOR JUDGMENT BY: WEBB J.A.

CONCURRED IN BY: PELLETIER J.A.
NEAR J.A.

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REASONS FOR JUDGMENT

WEBB J.A.

[1] These appeals arise as a result of the response provided by the Tax Court of Canada to a question submitted under Rule 58 of the *Tax Court of Canada Rules (General Procedure)*, SOR/90-688a (the General Procedure Rules). The question was:

> Where the Minister has at all times concluded that no partnership existed, can the Minister issue a valid Notice of Determination in respect of that purported partnership under subsection 152(1.4) of the *Income Tax Act*?

[2] This question was submitted to the Tax Court in relation to the appeals to that Court that were commenced by 2078970 Ontario Inc. in its capacity as designated partner of Lux Operating Limited Partnership and 2078702 Ontario Inc. in its capacity as designated partner of Lux Investor Limited Partnership.

[3] The Tax Court Judge answered this question in the negative (2018 TCC 141) and the Crown appealed to this Court. The appeals were consolidated. Although there are two appeals, the Tax Court only issued one Order. The same question is in issue in both appeals.

[4] For the reasons that follow, I would allow the appeals and set aside the Order that was issued by the Tax Court on the basis that the answer to the question submitted is neither an unqualified yes nor an unqualified no. The validity of a determination made under subsection 152(1.4) of the Act (and hence the validity of the related Notice of Determination) will depend on the final conclusion of a court with respect to whether the purported partnership existed at the relevant time.

I. Background

[5] Lux Operating Limited Partnership and Lux Investor Limited Partnership entered into a number of transactions and agreements which ultimately resulted in losses being allocated among 58 investors in 2006, 2007, and 2008.

[6] On February 11, 2010, the Minister of National Revenue (Minister) issued a Notice of Determination/Redetermination of an Amount in Respect of a Partnership in respect of Lux Operating Limited Partnership. This notice stated that the Canadian net business loss that had been reported for 2006 was disallowed and, therefore, the Canadian net business loss for 2006 was nil. Similar notices were also issued on the same day for 2007 and 2008 which also disallowed the losses claimed for those years.

[7] On February 25, 2010, the Minister issued a Notice of Determination/Redetermination of an Amount in Respect of a Partnership in respect of Lux Investor Limited Partnership. This notice stated that the Canadian net business loss that had been reported for 2006 was disallowed and, therefore, the Canadian net business loss for 2006 was nil. Similar notices were also issued on the same day for 2007 and 2008 which also disallowed the losses claimed for those years.

[8] Notices of objection to the notices of determination were filed by the numbered companies on the basis that they were the designated partners of these partnerships and, following the confirmation of the determinations, these numbered companies filed notices of appeal to the Tax Court. It is clear from the replies that were filed in response to the Amended Notices of Appeal that the Minister is challenging the existence of each partnership. The first paragraph of the Reply filed by the Minister to the Amended Notice of Appeal filed by 2078970 Ontario Inc. in its capacity as designated partner of Lux Operating Limited Partnership states:

> With respect to the Amended Notice of Appeal as a whole, he denies that the Lux Operating Limited Partnership (the "Operating Partnership") was a valid partnership in law. He states that all transactions undertaken in respect of the Operating Partnership merely purport to have been undertaken in respect of a partnership.

[9] The same statement is also in the first paragraph of the Reply filed by the Minister to the Amended Notice of Appeal filed by 2078702 Ontario Inc. in its capacity as designated partner of Lux Investor Limited Partnership.

[10] This led to the submission of the question under Rule 58 related to the validity of a determination when the Minister has concluded that no partnership existed.

II. Decision of the Tax Court

[11] The Tax Court Judge completed a textual, contextual and purposive analysis of the provisions of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.) (the Act) related to determinations made under subsection 152(1.4) of the Act.

[12] As part of his detailed analysis, the Tax Court Judge found that there was ambiguity in the text of subsection 152(1.4) of the Act. He found that subsections 152(1.7) and (1.8) of the Act were key to the contextual analysis. His conclusion with respect to the contextual analysis was that it "strongly supports the [numbered companies'] interpretation of subsection 152(1.4)". He also found that the purposive analysis strongly supported the numbered companies' interpretation.

[13] As a result, the Tax Court Judge answered the question in the negative.

III. Issue and standard of review

[14] The issue is whether the Tax Court Judge correctly answered the question that was posed. Since the issue is one of statutory interpretation, the standard of review is correctness (*Housen v. Nikolaisen*, 2002 SCC 33, [2002] 2 S.C.R. 235).

IV. Analysis

[15] In determining the answer to the question, the Tax Court Judge essentially confined himself to the conflicting interpretations proposed by the parties. The underlying premise throughout his analysis is that the answer to the question must be either yes or no. There is no discussion of whether the question is premature and therefore, whether at this stage of the proceedings, the answer is neither a definitive yes or no.

[16] In my view, the question that is posed cannot be answered with either an unqualified yes or an unqualified no.

[17] Although the question that is posed is a generic question, it cannot be considered in a vacuum, completely isolated from the appeal (or appeals) which gave rise to the question. Rule 58(1) of the General Procedure Rules states:

58 (1) On application by a party, the Court may grant an order that a question of law, fact or mixed law and fact raised in a pleading or a question as to the admissibility of any evidence	58 (1) Sur requête d'une partie, la Cour peut rendre une ordonnance afin que soit tranchée avant l'audience une question de fait, une question de droit ou une question de droit et de fait

be determined before the hearing.	soulevée dans un acte de procédure, ou une question sur l'admissibilité de tout élément de preuve.
(emphasis added)	(Non souligné dans l'original)

[18] The Rule 58 question will, therefore, be considered in the context of the underlying appeals that are before the Tax Court.

[19] In this case, there has not yet been any finding made by any court with respect to the validity of the purported partnerships. Although the Minister has concluded that the purported partnerships were not valid, the validity of the purported partnerships is one of the issues to be determined by the Tax Court, with subsequent further rights of appeal. There are only two possible outcomes that could arise from the court process: the final court to address this question will either conclude, with respect to each purported partnership, that such purported partnership was a valid partnership or that such purported partnership was not a valid partnership.

[20] The determination with respect to the validity of each purported partnership will be made as of 2006, which is the first taxation year that is relevant in these appeals. A final conclusion by a court that a particular purported partnership was not a valid partnership in 2006 would mean that whatever the arrangement was between the numbered company and the particular investors, it was not a partnership in law. Therefore, it would not have been a partnership for the purposes of the Act (*Backman v. The Queen,* 2001 SCC 10, at para. 17).

[21] In my view, the question submitted under Rule 58 is premature as the validity of the determinations made under subsection 152(1.4) of the Act cannot be decided until the issue of

whether the purported partnerships were partnerships is finally resolved. As noted above, either each purported partnership was a valid partnership, or it was not. The consequences of such ultimate finding with respect to the validity of the partnerships are relevant in concluding that the question is premature. For ease of reference, it will be assumed that the same determination of validity or invalidity will ultimately be made for both purported partnerships. It will, of course, be a matter for the Tax Court (subject to any appeal) to determine the validity of any particular purported partnership.

A. *Ultimate finding is that the Purported Partnerships were Not Valid Partnerships*

[22] The Crown's position in this case is that if the final court to rule on this matter agrees with the Minister that the purported partnerships were not valid partnerships, the determinations would still be valid determinations for each purported partnership. I do not agree with this position of the Crown.

[23] The validity of the partnerships has clearly been put in issue by the Crown in the pleadings that were filed with the Tax Court. Therefore, the preliminary issue that the Tax Court will need to address in those appeals is whether the purported partnerships were valid partnerships. If the Tax Court should conclude that the purported partnerships were not valid partnerships, this finding will be made as of 2006. This is the first year in which the losses were claimed and, therefore, is the first relevant year under appeal to the Tax Court.

[24] If that finding is not appealed or the final court that hears any appeals in relation to this issue also concludes that the partnerships did not exist, then the final conclusion would be that in 2006 there were no partnerships. Therefore, if there were no partnerships in 2006 then there could be no valid determinations in respect of the partnerships under subsection 152(1.4) of the Act.

[25] Subsection 152(1.4) of the Act, states:

(1.4) The Minister may, within 3 years after the day that is the later of	(1.4) Le ministre peut déterminer le revenu ou la perte d'une société de personnes pour un exercice de celle-ci ainsi que toute déduction ou tout autre montant, ou toute autre question, se rapportant à elle pour l'exercice qui est à prendre en compte dans le calcul, pour une année d'imposition, du revenu, du revenu imposable ou du revenu imposable gagné au Canada d'un de ses associés, de l'impôt ou d'un autre montant payable par celui-ci, d'un montant qui lui est remboursable ou d'un montant réputé avoir été payé, ou payé en trop, par lui, en vertu de la présente partie. Cette détermination se fait dans les trois ans suivant le dernier en date des jours suivants :
(a) the day on or before which a member of a partnership is, or but for subsection 220(2.1) would be, required under section 229 of the *Income Tax Regulations* to make an information return for a fiscal period of the partnership, and	a) le jour où, au plus tard, un associé de la société de personnes est tenu par l'article 229 du *Règlement de l'impôt* sur le revenu de remplir une déclaration de renseignements pour l'exercice, ou serait ainsi tenu si ce n'était le paragraphe 220(2.1);
(b) the day the return is filed,	b) le jour où la déclaration est produite.
determine any income or loss of the partnership for the fiscal period and	

> any deduction or other amount, or any other matter, in respect of the partnership for the fiscal period that is relevant in determining the income, taxable income or taxable income earned in Canada of, tax or other amount payable by, or any amount refundable to or deemed to have been paid or to have been an overpayment by, any member of the partnership for any taxation year under this Part.

[26] The plain text of this provision states that the "Minister may … determine any income or loss of the partnership for the fiscal period". These are the determinations that are in issue in this case. The determinations were that the Canadian net business loss for each fiscal year was nil. Although the Crown also referred to the remaining part of this subsection and the right of the Minister to determine:

> […] any deduction or other amount, or any other matter, in respect of the partnership for the fiscal period that is relevant in determining the income, taxable income or taxable income earned in Canada of, tax or other amount payable by, or any amount refundable to or deemed to have been paid or to have been an overpayment by, any member of the partnership for any taxation year under this Part[,]

there was no such determination made in this case. The Crown's argument is that the Minister, under this subsection, could have made the determinations that the purported partnerships were not valid partnerships. However, the only determinations that were made in this case are reflected in the Notices of Determination that are included in the record. These determinations are that the losses that had been reported were disallowed. While one of the bases in support of these determinations was that the purported partnerships were not valid partnerships, the determinations are restricted to the determinations that the Canadian net business losses were nil.

[27] The Crown also argued that the reference in paragraph 152(1.4)(b) of the Act to "the day the return is filed", allows the Minister to make a valid determination of the income or loss of an purported partnership if an information return (as contemplated by paragraph (a)) is filed, even if a court should subsequently conclude that no valid partnership existed. However, this paragraph only provides a time limit within which a determination under subsection 152(1.4) of the Act must be made by the Minister. The determination that the Minister may make is still a determination of the "income or loss of the partnership for the fiscal period" (emphasis added). If there were no partnerships in this case, there can be no determination of the income or loss of whatever the arrangement was between the numbered companies and the investors.

[28] In support of this conclusion that a valid determination in respect of a partnership can only be made if that partnership is a valid partnership, the rights of appeal as set out in subsection 165(1.15) of the Act are relevant:

Notwithstanding subsection (1), where the Minister makes a determination under subsection 152(1.4) in respect of a fiscal period of a partnership, an objection in respect of the determination may be made only by one member of the partnership, and that member must be either	Malgré le paragraphe (1), dans le cas où le ministre détermine un montant en application du paragraphe 152(1.4) relativement à l'exercice d'une société de personnes, seul est autorisé à faire une opposition concernant ce montant l'associé de la société de personnes qui est, selon le cas :
(a) designated for that purpose in the information return made under section 229 of the Income Tax Regulations for the fiscal period; or	a) désigné à cette fin dans la déclaration de renseignements présentée en application de l'article 229 du Règlement de l'impôt sur le revenu pour l'exercice;
(b) otherwise expressly authorized by the partnership to so act.	b) autrement expressément autorisé par la société de personnes à agir ainsi.

[29] This subsection provides that the only person who can file a notice of objection to a determination is a person who is a member of the partnership, and who is also either designated in the information return or authorized to act on behalf of the partnership. If there were no partnerships in 2006, the notices of objection that were filed by the numbered companies sometime after the Notices of Determination were issued in 2010, would not have been filed by those numbered companies as partners of a partnership. The numbered companies can only be a partner in a partnership that existed at that time. As a result, there would be no valid notices of objection and hence no valid appeals to the Tax Court.

[30] As noted above, the Crown's position is that the determination would still be valid even though, as a result of a final determination by the court, there were no partnerships. Consequently, the Crown's view is that subsection 152(1.7) of the Act would continue to apply. This subsection provides that:

(1.7) Where the Minister makes a determination under subsection 152(1.4) or a redetermination in respect of a partnership,	(1.7) Les règles suivantes s'appliquent lorsque le ministre détermine un montant en application du paragraphe (1.4) ou détermine un montant de nouveau relativement à une société de personnes :
(a) subject to the rights of objection and appeal of the member of the partnership referred to in subsection 165(1.15) in respect of the determination or redetermination, the determination or redetermination is binding on the Minister and each member of the partnership for the purposes of calculating the income, taxable income or taxable income earned in Canada of, tax or other amount payable by, or any amount refundable to or deemed to have been	a) sous réserve des droits d'opposition et d'appel de l'associé de la société de personnes visé au paragraphe 165(1.15) relativement au montant déterminé ou déterminé de nouveau, la détermination ou nouvelle détermination lie le ministre ainsi que les associés de la société de personnes pour ce qui est du calcul, pour une année d'imposition, du revenu, du revenu imposable ou du revenu imposable gagné au Canada des associés, de l'impôt ou d'un autre

paid or to have been an overpayment by, the members for any taxation year under this Part; and	montant payable par ceux-ci, d'un montant qui leur est remboursable ou d'un montant réputé avoir été payé, ou payé en trop, par eux, en vertu de la présente partie;
(b) notwithstanding subsections 152(4), 152(4.01), 152(4.1) and 152(5), the Minister may, before the end of the day that is one year after the day on which all rights of objection and appeal expire or are determined in respect of the determination or redetermination, assess the tax, interest, penalties or other amounts payable and determine an amount deemed to have been paid or to have been an overpayment under this Part in respect of any member of the partnership and any other taxpayer for any taxation year as may be necessary to give effect to the determination or redetermination or a decision of the Tax Court of Canada, the Federal Court of Appeal or the Supreme Court of Canada.	b) malgré les paragraphes (4), (4.01), (4.1) et (5), le ministre peut, avant la fin du jour qui tombe un an après l'extinction ou la détermination des droits d'opposition et d'appel relativement au montant déterminé ou déterminé de nouveau, établir les cotisations voulues concernant l'impôt, les intérêts, les pénalités ou d'autres montants payables et déterminer les montants réputés avoir été payés, ou payés en trop, en vertu de la présente partie relativement à un associé de la société de personnes et à tout autre contribuable pour une année d'imposition pour tenir compte du montant déterminé ou déterminé de nouveau ou d'une décision de la Cour canadienne de l'impôt, de la Cour d'appel fédérale ou de la Cour suprême du Canada.

[31] Subsection 152(1.7) of the Act provides that "subject to the rights of objection and appeal of the member of the partnership referred to in subsection 165(1.15) in respect of the determination", the determination is binding on the Minister and each member of the partnership. Hence, in the Crown's view, since the determination would still be valid even though there never was a partnership, each person listed as a member of that purported partnership in the information return would be bound by the determination.

[32] As noted above, the determinations that were made in this case were that the net Canadian business losses were nil. If the Crown is correct that these determinations are binding

on each person listed as a partner in the information return notwithstanding a final judicial determination that no partnerships existed, then these persons would not be able to appeal the determination that the losses were nil. This is because each determination is binding, subject only to "the rights of objection and appeal of the member of the partnership referred to in subsection 165(1.15) in respect of the determination". If there never were any partnerships there would be no member of the partnerships referred to in subsection 165(1.15) of the Act and hence no right of appeal. The Crown's response at the hearing of these appeals to this absence of a right of appeal in this circumstance, was simply that this must have been what Parliament had intended. I do not agree.

[33] If the purported partnerships did not exist in 2006, then there could be no valid determinations of the income or loss of those non-partnerships. Hence the condition for the application of subsection 152(1.7) of the Act "[w]here the Minister makes a determination under subsection 152(1.4) or a redetermination in respect of a partnership" (emphasis added) would not be satisfied.

[34] Because this final conclusion that the purported partnerships did not exist would have been made by one of the courts listed in subsection 152(1.8) of the Act, this subsection would permit the Minister to reassess the persons involved. Subsection 152(1.8) of the Act states:

(1.8) Where, as a result of representations made to the Minister that a person was a member of a partnership in respect of a fiscal period, a determination is made under subsection 152(1.4) for the period and the Minister, the Tax Court of Canada,	(1.8) Lorsqu'un montant est déterminé en application du paragraphe (1.4) pour un exercice par suite d'observations faites au ministre selon lesquelles une personne était un associé d'une société de personnes pour l'exercice et que le ministre, la

the Federal Court of Appeal or the Supreme Court of Canada concludes at a subsequent time that the partnership did not exist for the period or that, throughout the period, the person was not a member of the partnership, the Minister may, notwithstanding subsections 152(4), 152(4.1) and 152(5), within one year after that subsequent time, assess the tax, interest, penalties or other amounts payable, or determine an amount deemed to have been paid or to have been an overpayment under this Part, by any taxpayer for any taxation year, but only to the extent that the assessment or determination can reasonably be regarded	Cour canadienne de l'impôt, la Cour d'appel fédérale ou la Cour suprême du Canada conclut, à un moment ultérieur, que la société de personnes n'a pas existé pour l'exercice ou que la personne n'en a pas été un associé tout au long de l'exercice, le ministre peut, dans l'année suivant le moment ultérieur et malgré les paragraphes (4), (4.1) et (5), établir pour une année d'imposition une cotisation concernant l'impôt, les intérêts, les pénalités ou d'autres montants payables par une contribuable, ou déterminer pour une année d'imposition un montant qui est réputé avoir été payé ou payé en trop par lui, en vertu de la présente partie seulement dans la mesure où il est raisonnable de considérer que la cotisation ou la détermination, selon le cas :
(a) as relating to any matter that was relevant in the making of the determination made under subsection 152(1.4);	a) se rapporte à une question qui a été prise en compte lors de la détermination du montant en application du paragraphe (1.4);
(b) as resulting from the conclusion that the partnership did not exist for the period; or	b) découle de la conclusion selon laquelle la société de personnes n'existait pas au cours de l'exercice;
(c) as resulting from the conclusion that the person was, throughout the period, not a member of the partnership.	c) découle de la conclusion selon laquelle la personne n'a pas été un associé de la société de personnes tout au long de l'exercice.

[35] At the hearing of this appeal, the Crown argued that this subsection would not apply if, as result of the appeal that has been filed in this case, the Tax Court (or any subsequent court) were to conclude that the partnerships did not exist. The Crown's position was that this subsection could only apply if such conclusion were reached in another subsequent proceeding before the Tax Court, this Court or the Supreme Court of Canada in relation to a different fiscal period. I do

not find anything in the language of subsection 152(1.8) of the Act that would lead to this result. In this case, there are representations that were made by the numbered companies that the 58 investors were members of a partnership and a determination was made by the Minister under subsection 152(1.4) of the Act. If the last one of the listed courts to hear this matter concludes that the partnerships did not exist, the plain meaning of subsection 152(1.8) of the Act is simply that the Minister then has the right to reassess any taxpayer for any taxation year, subject to the limitations set out in paragraphs (a), (b) and (c). The reassessments would presumably be to deny the losses as claimed by each investor who would then have their own rights of objection and appeal to such denial of the losses claimed, subject to any limitation on such appeal rights arising as a result of the determination of certain issues by the court that concluded that the partnerships did not exist.

[36] As a result, in my view, the answer to the Rule 58 question cannot be an unqualified yes.

B. *Ultimate finding is that the Purported Partnerships were Valid Partnerships*

[37] If the Tax Court should conclude that the partnerships were valid partnerships and this conclusion is either not appealed or confirmed on appeal, then there does not seem to be any reason why the determinations would not be valid determinations, subject to the right of the Tax Court (or any other court on appeal) to examine the merits of the determinations and decide whether the losses were nil or some other amount.

[38] As noted above, the rights of appeal from a determination are restricted to a designated or authorized member of the partnership. When the validity of the partnership itself is an issue, the Tax Court, or any subsequent court, can first address the issue of the validity of the partnership to determine if there was a valid notice of objection.

[39] This is similar to the situation in *Antle et al. v. The Queen*, 2009 TCC 465, where the trust was assessed but the existence of the trust was being challenged. The trust was able to file an appeal to the Tax Court and, even though its appeal to the Tax Court was quashed, the trust was also able to file an appeal to this Court (2010 FCA 280). In each case, the first issue that was decided was whether the trust existed.

[40] Similarly in this case, the first issue that should be decided by the Tax Court (or any subsequent court) would be the existence of the partnerships. If the court concludes that the partnerships existed in 2006, then the court could address the issue of the amount of the loss of each partnership for each fiscal year for the purposes of the Act.

[41] I agree with the Tax Court Judge that the purpose of subsection 152(1.4) of the Act, and the related subsections, is to allow for one determination in respect of a partnership. However, it would appear that the decision reached by the Tax Court Judge that the response to the Rule 58 question is no, would frustrate rather than fulfill this purpose.

[42] Since the Tax Court Judge determined that the answer to the Rule 58 question was no, it would follow that the determinations made in this case would not be valid determinations

without any finding by any court with respect to the validity of the partnerships. If there are no valid determinations, there cannot be any valid notices of appeal in this case since the appeals purported to be from these determinations. Therefore, assuming that each investor has not previously been reassessed and is now reassessed to deny the losses claimed (subject to the limitation on the right to reassess after the expiration of the normal reassessment period), each one of the 58 investors would have to file their own appeal and raise the issue of the validity of the partnerships. This would result in 58 appeals all raising the issue of the validity of the partnerships.

[43] It would be more efficient, and also consistent with the purpose of the provisions, if the existence of the partnerships could be determined in relation to the current underlying appeals in this case. This would result in one process for each partnership to decide if such partnership was valid, rather than multiple processes.

[44] This would lead to the conclusion that the answer to the Rule 58 question cannot be a definitive no. The question of the validity of the determinations cannot be answered at this time but must wait for the finding of the Tax Court, this Court or the Supreme Court of Canada with respect to the validity of the partnerships.

[45] As a result, the answer to the Rule 58 question is not a definitive no.

V. Conclusion

[46] The answer to the question as posed by the parties is neither a definitive yes or no. It is not a question that should have been posed under Rule 58, as it is premature. The key question that needs to be answered before the validity of the determinations made under subsection 152(1.4) of the Act can be addressed is whether the partnerships existed. This is the question that the parties should be pursuing before the Tax Court. Once the validity of the partnerships has been finally decided, then either the determinations are invalid (if the partnerships did not exist) or the determinations were validly issued (if the partnerships were valid partnerships) and the correctness of the determinations that the losses were nil can be reviewed by the court.

[47] I would therefore allow the appeals without costs and set aside the Order given by the Tax Court. Rendering the Order that the Tax Court should have given, the response to the question is that the question is premature and cannot be definitively answered at this time.

"Wyman W. Webb"
J.A.

"I agree
J.D. Denis Pelletier J.A."

"I agree
D. G. Near J.A."

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

APPEAL FROM AN ORDER OF THE TAX COURT OF CANADA DATED JULY 11, 2018, CITATION NUMBER 2018 TCC 141 (DOCKET NUMBERS: 2012-3093(IT)G & 2012-3094(IT)G)

DOCKETS:	A-235-18 & A-234-18
STYLE OF CAUSE:	HER MAJESTY THE QUEEN v. 2078970 ONTARIO INC. et al.
PLACE OF HEARING:	HEARD BY ONLINE VIDEO CONFERENCE HOSTED BY THE REGISTRY
DATE OF HEARING:	SEPTEMBER 2, 2020
REASONS FOR JUDGMENT BY:	WEBB J.A.
CONCURRED IN BY:	PELLETIER J.A. NEAR J.A.
DATED:	OCTOBER 6, 2020

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