Docket: 2007-4599(IT)I

BETWEEN:

NICOLE VIDAMOUR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on June 10, 2009 at Windsor, Ontario
By: The Honourable E. P. Rossiter, Associate Chief Justice

Appearances:

Agent for the Appellant:	Roger VidAmour
Counsel for the Respondent:	Melanie Sauriol

JUDGMENT

The appeal from the reassessment made under the *Income Tax Act*, notice of which is dated October 2, 2007 and bears number 47282 is allowed, and the reassessment is referred back to the Minister of National Revenue for reconsideration and reassessment in accordance with the attached Reasons for Judgment.

Costs are awarded to the Appellant in the sum of $400.

Signed at Charlottetown, Prince Edward Island, this 28th day of August, 2009.

"E.P. Rossiter"

Rossiter A.C.J.

Citation: 2009TCC414
Date: 20090826
Docket: 2007-4599(IT)I

BETWEEN:

NICOLE VIDAMOUR,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR JUDGMENT

Rossiter A.C.J.

Introduction

[1] This appeal is from a reassessment by the Minister of National Revenue ("Minister") as a result of the Appellant's assertion that she is entitled to a portion of the equity of her and her husband's matrimonial home upon its sale, in priority to the Minister's claim against the husband under section 160 of the *Income Tax Act* (the "*Act*").

[2] The Appellant resided initially with her spouse in a common-law relationship and then they married. When the Appellant entered the common-law relationship with her spouse, the residence in which they resided was owned by the spouse but there was no equity in the residence. November, 2002 to August, 2004 (nineteen months), when the residence was sold by the Appellant's spouse, the Appellant and her spouse lived in the home, initially in a common-law relationship and then as husband and wife, with the Appellant doing improvements to the property. On the sale of the property, the Appellant's spouse realized a net of approximately $26,000 on the sale. The Appellant's spouse gave the Appellant the $26,000 net on the sale and she deposited those monies into her own personal bank account. The Appellant's spouse was at the time indebted to the Minister for both income tax and GST. The Appellant used the $26,000 to purchase a new home for her and the

Appellant's spouse in September, 2004 which new house was registered solely in the name of the Appellant.

[3] CRA assessed the Appellant on the approximate $26,000 net proceeds from the residence sale less an amount allowed for her contribution to the property resulting in a net assessment of approximately $21,700. CRA asserts that they are entitled to $21,700 of the proceeds of the sale due to the indebtedness of the Appellant's spouse to CRA, while the Appellant asserts that (a) the home was matrimonial property and she is entitled to a fifty percent interest in same free and clear and (b) that she is entitled to the amount she contributed to the property during the period of time of the common-law relationship and marriage prior to the property sale.

Issue

[4] Did the Minister properly assess the Appellant's tax liability in the amount of $21,411.14 from the disposal of the property?

Facts

[5] The Appellant entered into a common-law relationship with Michael Kivisto ("Kivisto") in November, 2002. At that time Kivisto owned and had registered in his name a residence in Windsor, Ontario. This residence had been listed for sale in 2001 for $91,500 but had not sold. A local realtor had advised Kivisto that the price would have to be reduced by ten percent since the property required extensive renovations. Kivisto did not have the financial wherewithal to do the necessary repairs.

[6] The Appellant married Kivisto on February 14, 2003 and they continued to reside in the residence as man and wife until it was sold on August 27, 2004.

[7] The selling price for the residence was $102,000 with a net of $25,702.48. These net proceeds from the sale were deposited into a bank account of the Appellant. The Appellant used these monies to purchase a residence for her and her husband, Kivisto, in September, 2004 with the new residence being registered in her name.

[8] During the time the Appellant and Kivisto lived at the residence, the Appellant caused numerous repairs to be done to the residence including painting, hardware, lighting, doors, flooring, eaves troughs, a new dishwasher, countertop,

repair to cupboards, et cetera. These repairs were carried out by the Appellant and her father without compensation with some of the materials being purchased by the Appellant and some donated by the Appellant's father. Kivisto had been laid-off from work for quite a period of time. He had an outstanding debt to CRA in August, 2004 of approximately $48,600 in income tax and $17,000 in GST. He had not advised the Appellant of this debt when they began their common-law relationship in November, 2002, but informed her after their marriage on February 13, 2004 and naturally, the Appellant was not happy. Payment records show very few payments made by Kivisto to CRA for the tax debts. Kivisto asserts he paid $1,000 per month on the tax debts until he went into bankruptcy in March, 2005.

[9] The Appellant asserts that she not only made contributions to the improvement of the property, but also that the Appellant's spouse did not make any contribution to such improvements. She further alleges that she contributed approximately $400 per month to the mortgage payments by way of payment to her spouse, but as it turns out, those monies just went towards the expenses of operating the house.

[10] When Kivisto declared bankruptcy he didn't acknowledge in his bankruptcy forms that:

(1) he had sold or disposed of property within the period of the previous year;
(2) he did not expect to receive any sums of money which were not related to his normal income or any other property within the next twelve months and further;
(3) he had sold the property at 2178 Forest Avenue in Windsor and the proceeds were used toward bills and a gift to a related party.

Position of the Appellant

[11] The Appellant takes a twofold position:

1. The Appellant asserts that, due to her matrimonial relationship with her spouse, the net equity from the sale of the residence (matrimonial home), is matrimonial property and therefore she is entitled fifty percent of the net equity of approximately $26,000. CRA can only attach to the remaining 50% of the net equity, $13,000, owned by her husband.

2. The Appellant also asserts that she contributed money, or monies worth, to the maintenance and improvement of the residence so as to increase its value from

when she initially occupied the residence in the common-law relationship to when it was sold in August, 2004. She asserts that she not only contributed materials, but she also contributed the labour of herself and her father, for which neither of them were compensated. The Appellant says that she contributed services by obtaining the appropriate permits to repair the residence, the necessary license to sell the property and having open houses to show and sell the property, for which she felt she should receive compensation. The Appellant asserts that the approximately $4,000 allowed by CRA for these contributions of money or money's worth to the residence is not sufficient recognition of the contribution she made to the increase in value of the residence.

Position of the Respondent:

[12] The position of the Respondent is that the entire approximately $26,000 net equity from the sale of the residence is the property of the Appellant's spouse and that the Appellant has no proprietary interest in any of these monies whatsoever, therefore all of these monies are subject to attachment by the Appellant under section 160 of the *Income Tax Act* ("*Act*"). The Respondent also asserts that it has given the Appellant appropriate recognition in terms of value for her contribution to the improvement of the residence from November, 2002 to the time of the sale, to the extent of approximately $4,100, and this was reflected in the Appellant's reassessment under appeal.

Analysis

[13] This case can be broken down into basically two parts. Firstly, who has any proprietary interest in the equity which arose on the sale of the residence, in August, 2004, of approximately $26,000? Secondly, has the Appellant been given appropriate financial recognition in the reassessment for her contribution to the increased value of the property, from November, 2002 to the date of the sale of the residence?

[14] The Respondent referred the Court to subsections 160(1), 250.1(1), and the definitions of "disposition" and "property" under subsection 248(1) of the *Act*, all of which are applicable to this case before the Court. The Appellant made reference to *Burns v. R.*, [2006] 5 C.T.C. 2392, 2006 TCC 309, a decision of Justice F. Angers, where in dealing with subsection 160(1), he stated in paragraph 18 as follows:

18 In order for subsection 160(1) of the *Act* to apply, four conditions have to be met.:

> 1) there must be a transfer of property;
>
> 2) the transferor and transferee must not have been dealing at arm's length;
>
> 3) there must have been no consideration or inadequate consideration given by the transferee to the transferor; and
>
> 4) the transferor must be liable to pay an amount under the Act in or in respect of the taxation year in which the property was transferred or any preceding taxation year.

[15]There is no dispute with respect to items number 2, 3 and 4. There was basically an acknowledgment that the Appellant's spouse (the "transferor") and the Appellant were not dealing at arm's length given that they were husband and wife when the net equity monies from the sale of the residence were transferred from the Appellant's spouse to the Appellant. Also, there was no consideration or inadequate consideration given by the Appellant to the Appellant's spouse, for the transfer of the money, save and except the contribution which the Appellant made to the increased value of the property by the maintenance and repair which she did to the property. The transferor being liable to pay an amount under the *Act* in or in respect of the taxation year in which the property was transferred or any preceding taxation year is not in dispute as it was clearly established that the Appellant's spouse had a significant income tax and GST liability outstanding when the property was transferred from the Appellant's spouse to the Appellant.

[16] There must be a transfer of property, and there is no dispute that there was a transfer of property. There was a transfer of approximately $26,000 from the Appellant's spouse to the Appellant. The question is whose property was transferred?

[17] The Respondent claims that the Appellant's proprietary interest in these monies only arises upon breakdown of the marriage, i.e. separation, or divorce, and that the Appellant is not entitled to any aspect of this property until one of those circumstances occur and since the Appellant and the Appellant's spouse were neither separated nor divorced at the time the residence was sold, the Appellant does not have any proprietary interest in the $26,000 equity. In Canada, Family Law has evolved over the past thirty years because of the recognition that a marriage is an informal, and in some cases a formal contractual relationship which

is presumed to be fifty-fifty in nature. It is assumed that each spouse will make a fifty percent contribution to the marriage, which will be recognized as a fifty percent contribution to the acquisition of any and all properties acquired during the course of the marriage. This is fundamental to the development of Family Law Reform in the past thirty years. CRA asserts that a non-registered owner spouse, male or female, of matrimonial real estate, is only entitled to a proprietary interest in the matrimonial real estate upon marriage breakdown which is the event of separation or divorce. When real estate property is conveyed or mortgaged by a registered owner in whose name the property is registered and which was a matrimonial property, the transferring spouse ("registered owner" or "mortgagor") cannot convey good and clear title to a *bona fide* third party or mortgagee for valuable consideration, without the signature of the transferor's (mortgagor) spouse signifying the transferor's spouse's consent to the conveying or mortgaging of the real property. Why is the signature of the spouse required? It is required because the spouse has a possessory interest in the property in question. The spouse having a possessory interest is entitled to protect that interest, and they can protect it by consenting to or not consenting to the conveyance by evidence of their signature. Pursuant to subsection 19(1) of the *Family Law Act*, R.S.O. 1990; c.F. 3, there is no proprietary interest given to a non-title spouse. The interest of the non-title spouse is really a possessory interest which is distinct from that of a proprietary interest. In order for there to be a proprietary interest, there must be a marriage breakdown as evidenced by separation or divorce. The answer, therefore, to the first part of the case, is that the spouse Kivisto is who has any proprietary interest in the equity which arose on the sale of the residence in August, 2004 of approximately $26,000 and not the Appellant.

[18] I would add, that if an analysis was focused on whether ownership should be guided by the principles articulated in the *Family Law Act*, then there could potentially be complications arising from such an approach, because family law has been developed and enacted in the provinces across Canada and in many provinces the ownership interests to the non-titled spouse vary with respect to matrimonial property. If principles of ownership as provided in each provincial *Family Law Reform Act* were adopted, one could end up with inconsistent results as subsection 160(1) of the *Income Tax Act* would be applied in different provinces under different provincial family law regimes across Canada. A more uniform result would likely occur if the general principles of legal title and equitable beneficial ownership were adhered to and as a result a non-title holding spouse may be able to assert a claim to beneficial ownership based on a resulting or constructive trust.

[19] The foregoing comment, leads into the second part of the case, that is, has the Appellant been given the appropriate financial recognition in the reassessment for her contribution to the increased value of the property from November, 2002 to the date of the sale of the residence?

[20] Before dealing with the applicability of the doctrine of constructive trust, the question arises as to whether or not the Tax Court of Canada has jurisdiction to find a constructive trust. A constructive trust is an equitable remedy which really cannot be determined by the Tax Court of Canada as it is a statutory court as opposed to a court of equity. This is not to say that constructive trusts do not exist, in some circumstances. For example, in *Savoie v. The Queen*, 93 D.T.C. 552, the husband transferred three properties to the taxpayer wife when he owed taxes. The wife argued that she had fifty percent beneficial interest in the properties and appealed to the Tax Court of Canada. Justice Bowman, as he then was, found that she did have a beneficial interest through a resulting trust and even if she did not, he would have found that she was entitled under a constructive trust. In essence, Justice Bowman stated that a constructive trust could be invoked to determine the fair market value of property transferred by a tax debtor for the purpose of application of section 160 of the *Income Tax Act*. He stated the following:

> It was suggested in argument that the doctrine of constructive trust is essentially an equitable remedy and that its application required an order of a court of competent jurisdiction such as the superior court of a province. It is obvious that the Tax Court of Canada is not such a court. As a statutory court it lacks the equitable jurisdiction exercised by provincial superior courts. In a dispute between this taxpayer and the Minister of National Revenue under section 160 of the Income Tax Act, the issue is the extent of the deceased transferor's interest in the transferred property. **It is unquestionably within this court's jurisdiction to determine in such a dispute whether the appellant had a beneficial interest in the property prior to the formal transfer of title to her**. In the cases referred to above the legal owner disputed the spouse's entitlement to a beneficial interest in the property, and the court in exercise of its equitable jurisdiction had to order the recalcitrant spouse to recognize the other spouse's beneficial interest in the property either by a conveyance of that interest or the payment of money. Here the conveyance has already taken place.
>
> …. I do not think that the doctrine can be invoked only by a court having jurisdiction to make a declaration as between two conflicting spouses. **It is a substantive doctrine that goes to a determination of the true ownership of the property -- a matter that is germane in an income tax appeal where the Minister of National Revenue seeks in effect, to cause a spouse's liability for tax to follow property that he says was owned by the husband and transferred to his wife**. [FOOTNOTE 2: Even if it were beyond the power of this court to determine that the

> spouse prior to the transfer had a 50% beneficial interest in the property as the result of a constructive trust in her favour, it would still have been necessary to determine what was the 'consideration given' for the property by the transferee spouse for the purposes of paragraph 160(1)(e). **Her relinquishment**, upon the transfer of the property, **of her** inchoate **right to apply in a provincial superior court for a declaration that she held a 50% beneficial interest in the property would have a value equal to the 50% interest in the property** and would constitute the consideration that paragraph 160(1)(e) requires be taken into account in determining her liability under that paragraph.] This court has an obligation in such a dispute to determine the true ownership.
>
> (emphasis added)

[21] Reference may also be made to *Darte v. The Queen*, [2008] T.C.J. No. 35, where a common-law husband transferred property of which he had legal title to his common law spouse. She paid the mortgage from the rents collected and made substantial renovations to the house through her own labour. At the time of the transfer of the properties, he owed a substantial amount of taxes to the Minister. The issue before Justice Webb was whether any right the Appellant had to an interest in the property granted to her by a court of equity can affect the assessments issued under the *Income Tax Act* and the *Excise Tax Act*. Justice Webb stated the following at paragraph 23:

> [23] … In my opinion, as a result of the decisions of the Supreme Court of Canada in *Peter v. Beblow* and *Rawluk v. Rawluk*, since the beneficial interest of the Appellant in the Property, if the equitable remedy of constructive trust would have been granted by a court of equity, would have come into existence when the unjust enrichment occurred (which was when the Appellant improved the Property for no consideration) the right of the Appellant to have a declaration by a court of equity of her beneficial interest in the Property as of the time of the unjust enrichment, is a right that the Appellant surrendered when the Property was conveyed to her in 2001 and hence would be consideration that she gave for the Property.

[22] Basically, Justice Webb was saying that by finding that the Appellant had a right to apply to the court of equity for a declaration of the constructive trust, that right could be valued at the same amount as the actual beneficial interest.

[23] Applying similar reasoning that Justice Webb applied in the *Darte* case, as well as keeping in mind the comments of former Chief Justice Bowman's in the *Savoie* case, if the net proceeds from the property were not transferred to the Appellant, she had a right to apply to a court of equity for a declaration that she had an interest in the property. The Appellant surrendered that right when the money was transferred to her and a surrender of that right could be regarded as a consideration that the Appellant gave for the transfer of the proceeds of the sale.

[24] The criteria for constructive trusts was set out in *Pettkus v. Becker*, [1980] 2 S.C.R. 834. The Supreme Court of Canada held that Mr. Pettkus had benefited from nineteen years of unpaid labour provided by Ms. Becker and Ms. Becker received little or nothing in return. Also, the Court had found that where one person in a relationship tantamount to spousal, prejudiced herself in reasonable expectation of receiving an interest in property and the other in the relationship freely accepted benefits conferred by the first person in circumstances he knew, or ought to have known, that the expectation would be unjust to allow the recipient of the benefit to retain it. Chief Justice Dickson later added in *Sorochan v. Sorochan*, [1986] 2 S.C.R. 38 at paragraph 20 that there should first be a causal connection between the deprivation and the actual acquisition of the property in question. In that case, the Supreme Court of Canada expanded the causal connection to include contribution made to the preservation, maintenance or improvement of the property. What remains primary is whether or not the services rendered have a clear and proprietary relationship. Where there is such a connection, proprietary relief may be appropriate. Finally, one must see whether there is a reasonable expectation of the claimant in obtaining an actual interest in the property as opposed to monetary relief. Further, the longevity of the relationship should be considered. The longer the relationship has endured, the chances of finding a proprietary interest is more compelling.

[25] One additional case should be mentioned before one turns to the facts in the case before the Court and that is the case of *Shirafkan v. The Queen*, 2007 TCC 309. In that case, the husband held title to the property which was subject to a substantial mortgage in 1992. From 1992 the property served as a matrimonial home. The husband was out of work most of the time and the wife supported the family and made payments on the mortgages. In 1997, after being injured in an automobile accident, the wife received proceeds of an insurance claim which was used to discharge the first mortgage, pay a small bank loan, and make repairs and renovations to the residence. It was acknowledged that she put a lot of money into the home and repairs, and discharged the mortgages and loans, and in 1998 the husband promised to convey title to her. From 1998 to 2002, she worked and looked after their child, as well as taking care of all the expenses. The husband conveyed title to her in 2004, while owning taxes. Justice Bowie found that the facts gave rise to either a resulting trust (since there was intention to transfer title) as well as a constructive trust, thereby she had an interest in the property. Justice Bowie found that the amount of the previous indebtedness the husband owed to the wife exceeded the value of his interest in the property transferred to her, and thus

the discharge of the debt by the conveyance was adequate consideration for the purpose of s. 160.

[26] In the case at hand, the couple never separated and there was no actual dispute between the Appellant and her husband. It certainly can be suggested that if the house was sold and the proceeds given to the Appellant it was to avoid a claim by CRA or other creditors when the spouse was on the verge of bankruptcy. Here, however, there was a substantial contribution by the Appellant to the improvement of the home which could give her a beneficial interest in it, through the constructive trust doctrine.

[27] Kivisto had the benefit of the improvement of the home's value in unpaid labour. The Appellant received little or nothing in return for the improvements she made to the home. There is no juristic reason such as by contract for the work to be done. Kivisto knew or ought to have known of the expectation that the Appellant would have for the improvements and labour she made to the home. Also, the Appellant contributed to the operating expenses of the home. Kivisto had been laid off for quite some period of time. As a result, there is definitely a causal connection between the contribution made which maintained and improved the equity of the home. Also, it is reasonable to conclude that the Appellant would expect to receive an actual interest in the property and Kivisto ought to have been cognizant of that expectation. They lived in the property for nineteen months in total, four in common-law and fifteen married, when the property was sold. It was during that time that the improvements were made to the home and certainly the improvements were a significant contribution to making the home saleable given the fact that it was listed for sale for quite some time before their relationship began and he was unable to sell it.

[28] The Appellant is not claiming that the interest belonging to her husband is not subjection to subsection 160(1). Rather, she is saying that she had an interest in at least one-half of the property, which can be established by constructive trust and accordingly she should only be liable for the portion of the property in which her husband Kivisto held an interest. Furthermore, they were not joint tenants of the property. Kivisto held legal title in his name only. The sale of the house and transfer of the proceeds which she used to buy another home for the two of them in her name only, suggests an intention to transfer his respective beneficial interest to his wife. By divesting himself of his interest, he could put it beyond the reach of the creditor. However, the Federal Court of Appeal has held in *The Queen v. Rose*, 2009 D.T.C. 5076 (F.C.A.), that for subsection 160(1) to apply, does not require an intention to avoid payment of taxes owing for the provision to apply.

[29] Having regard to my comments in paragraphs [22] and [23] hereof, what is the value of the consideration that the Appellant gave for a transfer of the proceeds of the sale, or what is the value of her beneficial interest in the property (since the consideration could be valued as the same amount as the actual beneficial interest)? The amount of the contribution to the home will assist in determining the value of the consideration or amount of the beneficial interest she should have in the home. Although CRA allowed $4,291.34 for a contribution to the improvement of the home based on the expenses related to the renovation of the home, the Appellant claims this is not sufficient recognition of money or money's worth of her contribution to the increase in the value of the residence. The amount allowed by CRA was $4,291.34 and this was an amount allowed by CRA after consideration of the information and documentation provided by the Appellant. There was approximately $3,627 allotted for paint, closet door, flooring and dishwasher in terms of materials and $624.34 in relation to the real estate fee. The CRA's primary witness, Ms. Cuiripek felt that the documents submitted by the Appellant was a guesstimate at best and she tried to be as reasonable as possible in assessing it. She stated that the Appellant was placing some value in her labour costs but that the Respondent would not allow any value to be placed on labour costs as the amount of labour was not deductible since the Appellant was not operating a business.

[30] The Appellant had asserted that Kivisto did not make any contribution to the improvements and, further, that she contributed $400 per month towards the operating expenses of the house. It should be noted that in 2001, the fair market value of the home was approximately $82,350, being the $91,500 as listed less the 10% factor estimated to be required for extensive renovations to make the property more saleable). After the Appellant moved in with Kivisto in 2002 and made the renovations to the property herself and with her father, who no doubt was there for and on her behalf, the house ultimately sold for $102,000 in 2002, an increase of approximately $20,000 from the time the Appellant entered a common-law relationship with Kivisto to be followed by their marriage.

[31] Given the evidence before the Court, I conclude that the renovations to the property were conducted by the Appellant or by the Appellant's father at her request and upon her instruction, which was really a labour of love for her by her father. I do not really see any contribution being made by the Kivisto and the evidence does not bear out any contribution by him in any manner, other than simply being present and owning the property. Given the evidence before the Court with respect to the ultimate sale price of the property, the listing price of the

property when it was originally listed before the Appellant entered into a common-law relationship with Kivisto and the evidence that at least 10 percent was required in terms of renovations to improve the property to make it saleable, I can only conclude that the bulk of the increase, if not all of the increase of the value in the home, was due to the renovations and labour of the Appellant or members of her family at her direction and request. As indicated, there was no recognition given by the CRA to the labour contributed by the Appellant to the renovations and improvements to the property in the sale. The Appellant explained that each room in the house needed a lot of work, the kitchen needed painting, new countertop, plumbing, flooring, work surfaces, cabinets; replacement of stairs in the basement, purchase of insulation and new dishwasher, new eavestroughs for the house, sod and flowers. The Appellant was not even confident that this list was complete. I certainly believe that it is fair and reasonable that the Appellant be entitled to some quantum for her labour that she put into the improvement of the property given that in effect, it was her matrimonial home.

[32] Based upon the evidence presented before the Court, I believe that the consideration referred to in paragraph [22] or [23] hereof or the Appellant's contributed money or monies' worth via labour and expenditures to the improvement and maintenance of the property including monies toward the household operation would represent a fifty percent beneficial interest in the net proceeds received on the sale of the property of $25,702.48, or in other words, fifty percent of the net proceeds of sale transferred by Kivisto to the Appellant. The Appellant should only be liable in accordance with subsection 160(1) for that portion of the sale proceeds of the property sale which belonged to her husband which is the sum of $12,851.24, which had been transferred to her by her husband.

[33] The appeal is allowed and costs are awarded to the Appellant and fixed in the sum of $400.

Signed at Charlottetown, Prince Edward Island, this 28th day of August, 2009.

"E.P. Rossiter"

Rossiter A.C.J.

CITATION:	2009TCC414
COURT FILE NO.:	2007-4599(IT)I
STYLE OF CAUSE:	NICOLE VIDAMOUR AND HER MAJESTY THE QUEEN
PLACE OF HEARING:	Windsor, Ontario
DATE OF HEARING:	June 10, 2009
REASONS FOR JUDGMENT BY:	The Honourable Associate Chief Justice E.P. Rossiter
DATE OF JUDGMENT:	August 28, 2009

APPEARANCES:

Agent for the Appellant:	Roger VidAmour
Counsel for the Respondent:	Melanie Sauriol

COUNSEL OF RECORD:

For the :

Name:	
Firm:	

For the Respondent:	John H. Sims, Q.C. Deputy Attorney General of Canada Ottawa, Canada