

Docket: 2021-481(IT)G

BETWEEN:

CURTIS SIM,

Appellant,

and

HIS MAJESTY THE KING,

Respondent;

Docket: 2021-781(IT)G

AND BETWEEN:

SHAWN SIM,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Motions heard on common evidence on November 19, 2024
at Vancouver, British Columbia

Before: The Honourable Justice J. Scott Bodie

Appearances:

Counsel for the Appellant: Alexander C. Demner
Tyler Berg

Counsel for the Respondent: Anatoliy Vlasov
Whitney Dunn

Counsel for Robert Sim: Josh Schmidt

ORDER

WHEREAS THE Respondent brought a motion for an Order:

1. Under section 99 of the *Tax Court of Canada Rules (General Procedure)* (the “Rules”), requiring Robert Sim, the father of the Appellants, Curtis Sim and Shawn Sim, to attend an examination for discovery by the Respondent in the City of Vancouver within 60 days of the Order, to answer all appropriate questions, give all appropriate undertakings, and provide responses to all undertakings given within 60 days of the examination;
2. Under section 86 of the Rules:
 - a. ordering Research Capital Corporation to produce to the Respondent within 30 days of the date of the Order a certified copy of any and all records under its control related to all accounts held by Shawn Sim between 2004 and 2006, including but not limited to KYC documents, instructions, statements, notes, correspondence and details of withdrawals and deposits; and
 - b. ordering Research Capital Corporation to produce to the Respondent within 30 days of the date of the Order a certified copy of any and all records under its control that contain any information related to any deposits and withdrawals made between 2004 and 2006 to and from accounts held by Acorn Private Equity Inc. or 1131361 Alberta Ltd.

AND UPON hearing from the parties;

AND UPON review of all material relevant to the within motions;

AND IN ACCORDANCE with the attached Reasons for Order;

IT IS ORDERED THAT:

1. With respect to the Respondent’s application pursuant to Section 99 of the Rules, the Court hereby makes the following Order:
 - a. Robert Sim will attend an examination for discovery to be conducted by the Respondent either in person, or virtually as the parties shall agree, no later than April 1, 2025.

- b. Undertakings provided by Mr. Sim during such examination shall be satisfied on or before June 1, 2025.
 - c. Any questions arising from answers to undertakings shall be served on or before July 1, 2025.
 - d. Written answers to questions arising from answers to undertakings shall be served on or before August 15, 2025.
 - e. On or before September 15, 2025 the parties shall file one of the following with the Court:
 - i. a joint application to fix a time and place for the hearing using Form 123;
 - ii. a letter requesting a settlement conference (refer to Practice Note 21); or
 - iii. a letter confirming that the appeal will settle and the anticipated date of the settlement.
 - f. In conducting the examination for discovery, the Respondent shall be restricted to asking Mr. Sim questions about payments made by Acorn Private Equity Inc. or 1131361 Alberta Ltd. to Curtis Sim or Shawn Sim directly, or to a third party at their direction or with their concurrence, including the circumstances of any such direction or concurrence.
 - g. The Respondent shall pay all reasonable costs incurred by Robert Sim, Curtis Sim and Shawn Sim, as a result of attending the examination for discovery, including the costs of their counsel attending, as shall be agreed by counsel for all such parties, on or before February 21, 2025. If the parties cannot reach agreement on such costs by such date, any party shall be entitled to make an application to the Court to determine the amount of such costs.
 - h. Costs of this application shall be in the cause.
2. With respect to the Respondent's application pursuant to section 86 of the Rules, the Court hereby makes the following Order:

- a. Research Capital Corporation shall review its records for:
 - i. any and all records under its control related to all accounts held by Shawn Sim between 2004 and 2006; and
 - ii. any and all records under its control related to any deposits and withdrawals made between 2004 and 2006 to and from accounts held by Acorn Private Equity Ltd. or 1131361 Alberta Ltd. (the records referred to in subparagraphs i) and ii) shall be referred to collectively as the “Records”);
- b. On or before May 15, 2025, Research Capital Corporation shall either:
 - i. advise the parties in writing that after conducting a proper search of its records, it has been unable to locate any of the Records; or
 - ii. deliver to the Respondent and the Appellants a certified copy of all Records which it has been able to locate.
- c. Research Capital Corporation shall be entitled to be paid by the Respondent all reasonable costs of complying with this Order by presenting the Respondent with a bill of costs on or before June 15, 2025. Unless the Respondent disagrees with such bill of costs, it shall pay the costs set out therein to Research Capital Corporation within 30 days of receipt of such bill of costs. However, if it does disagree with the bill of costs submitted, it may, prior to the expiry of such 30-day period, serve and file written submissions on costs and Research Capital Corporation shall then have 7 days to serve and file a written response. Any such submissions will not exceed 10 pages in length. This Court will then determine the costs payable to Research Capital Corporation.

d. Costs of this application shall be in the cause.

Signed this 6th day of February 2025.

“J. Scott Bodie”

Bodie J.

Citation: 2025 TCC 22
Date: 20250206
Docket: 2021-481(IT)G

BETWEEN:

CURTIS SIM,

Appellant,

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Respondent;

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AND BETWEEN:

SHAWN SIM,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

Bodie J.

I. OVERVIEW

[1] This is a motion brought by the Respondent, for an Order:

- a. Under section 99 of the *Tax Court of Canada Rules (General Procedure)* (the “Rules”), requiring the father of the Appellants, Curtis Sim and Shawn Sim (“Curtis” and “Shawn”), Robert Sim (“Mr. Sim”) to attend an examination for discovery by the Respondent;
- b. Under section 86 of the Rules:
 - i. ordering Research Capital Corporation (“RCC”) to produce to the Respondent a certified copy of any and all records under its control related to all accounts held by Shawn between 2004 and 2006;

- ii. ordering RCC to produce to the Respondent a certified copy of any and all records under its control that contain any information related to any deposits and withdrawals made between 2004 and 2006 to and from accounts held by Acorn Private Equity Inc. (“Curtis Co.”) or 1131361 Alberta Ltd. (“Shawn Co.”).

II. BACKGROUND

[2] The motions are raised in the course of separate appeals raised by each of Curtis and Shawn from reassessments issued by the Minister of National Revenue (the “Minister”) of tax, penalties and interest in respect of the 2004 and 2006 taxation years by, in each case, increasing their respective incomes in such years as a result of what the Minister asserts is shareholder appropriations or the inappropriate conferral of benefits under subsections 15(1), 56(2) or section 246 of the *Income Tax Act* (the “Act”).

[3] Each appeal arises from a similar set of facts. In 2004 Curtis incorporated Curtis Co., of which Curtis was the sole director and shareholder and Shawn incorporated Shawn Co., of which Shawn was the sole director and shareholder. Neither company filed any tax returns. In each case, the company was struck from the applicable corporate registry in 2009.

[4] The Minister alleges that in each case the applicable company’s sole known business activity was trading in shares of a U.S. based private company, Manchester Inc. In 2004 Curtis opened a brokerage account with RCC on behalf of Curtis Co. and Shawn opened a brokerage account on behalf of Shawn Co. Between 2004 and 2005 Curtis and Shawn each deposited shares of Manchester Inc. into the applicable brokerage account. Between 2004 and 2006, numerous trades of Manchester Inc. stock were made through such brokerage accounts and then millions of dollars were withdrawn from such accounts. No gains or other income were reported for tax purposes by either company or its shareholders.

[5] The Minister reassessed each of Curtis and Shawn for withdrawals made from their respective company’s brokerage accounts on the basis that:

- a. income should be imputed to them under subsection 15(1) (benefit conferred on a shareholder), subsection 56(2) (indirect payments), or section 246 (benefit conferred on a person) of the Act;

- b. the 2004 and 2006 taxation years which would otherwise be statute-barred should be opened up under subsection 152(4) of the Act because of misrepresentations attributable to neglect, carelessness or wilful default; and
- c. each of Curtis and Shawn are liable for gross negligence penalties under subsection 163(2) of the Act.

[6] Each of Curtis and Shawn have appealed these reassessments on the basis that:

- a. they each generally earned minimal income and had limited financial resources;
- b. the Minister has not specified, among other things, the alleged recipients of monies, their connection, if any to Curtis or Shawn or Curtis Co. or Shawn Co., or how any transfers of the monies imputed to Curtis and Shawn may have been effected; and
- c. the Minister has not provided any evidence to support the assumptions or factual assertions underlying her assessing position.

III. **THE MOTIONS**

A. **Subsection 99(1)**

[7] Under subsection 99(1) of the Rules, the Court may grant leave to examine a non-party if certain criteria are met.

[8] This Court has said on a number of occasions that Rule 99 provides for an extraordinary remedy that ought to be applied sparingly, and only where there is demonstrably strict compliance with the criteria set out in subsection 99(2).¹

[9] The criteria are as follows:

¹ See for example, *Teelucksingh v. R* 2007 TCC 125 at paragraph 2.

- a. there must be reason to believe that the person sought to be examined has information relevant to a material issue in the appeal;
- b. the moving party has been unable to obtain the information from other persons whom the moving party is entitled to examine for discovery, or from the person sought to be examined;
- c. it would be unfair to require the moving party to proceed to hearing without having had the opportunity of examining the person, and
- d. the examination will not:
 - i. unduly delay the commencement of the hearing of the proceeding;
 - ii. entail unreasonable expenses for other parties; or
 - iii. result in unfairness to the person the moving party seeks to examine.

[10] I will examine how each of these criteria applies to the circumstances in this matter in turn. I note that in *Teranet Inc. v The Queen* 2016 TCC 42 at paragraph 15, Justice Campbell expressed the view that as a result of the extraordinary nature of the remedy contained in subsection 99(1), all of the criteria set out above must be satisfied before the Court will exercise its discretion to grant an Order.

(1) Relevancy

[11] Justice Campbell expressed the view in *Teranet*, that the first question to address on a motion under subsection 99(1) of the Rules is relevance. The moving party must demonstrate that the non-party has some information relevant to a material issue in the appeal.

[12] It is the position of the Respondent that Mr. Sim had information that was relevant to a material issue in the appeal. The Respondent pointed to a number of statements made by either Curtis or Shawn during their respective examinations for discovery, which took place in October 2023, where they indicated a lack of knowledge on their part, and the roles of Mr. Sim and his former associate, Mark George in the transactions that, in the Respondent's view, underlie these appeals (the "Statements").

[13] The Respondent also noted that Mr. George, Mr. Sim's former bookkeeper, Svetlana Kozlovski and the former president of Manchester Inc., Paul Minichello have all passed away since the transactions at issue occurred, such that Mr. Sim is the last remaining person with firsthand knowledge of the matters relevant to such transactions.

[14] Counsel for both Curtis and Shawn made submissions at the hearing of this matter, as did counsel for Mr. Sim. With regard to the first criterion, it was the view of both opposing counsel that the Respondent has not identified what further topics, matters or questions the Respondent would seek to ask of Mr. Sim, beyond those inquires which Mr. Sim answered through the responses he provided in respect of certain undertakings given by Curtis or Shawn during their examinations.

[15] I agree with the proposition that in order to meet the first criterion, it is necessary that the moving party be able to clearly identify at least the general line of inquiry they propose to pursue at the examination, and be able to demonstrate its relevance to the issues under appeal. If the moving party cannot clearly state the line of questioning they wish to pursue and demonstrate its relevance, such that any examination which may be ordered is necessarily open ended, there is a substantial risk that such examination will devolve into a fishing expedition. As this Court indicated in *Allan McLarty v The Queen* 2012 TCC 79 at paragraph 6, the extraordinary remedy provided by Rule 99 cannot be used to carry on a fishing expedition.

[16] I have reviewed the Statements. In my view, they generally arise from questions which can be placed into two categories. First, many of the Statements arise from questions about how either Curtis Co. or Shawn Co. operated and how such companies dealt with their respective shares of Manchester Inc. For example, the Respondent asked several questions aimed at determining how such shares were acquired and how corporate decisions were made with respect to the disposition of such shares, the accounting treatment of such transactions and why they were not reported for tax purposes. While I understand why the Respondent may be interested in the underlying activities of these companies, I am of the view that this category of questioning cannot properly be the subject of a section 99 application in this matter. The Respondent was unable to demonstrate how the underlying activities of Curtis Co. and Shawn Co. are relevant to a determination of the amount of income which may be attributed or imputed to either Curtis or Shawn under subsections

15(1), 56(2) or section 246. Therefore, I am not prepared to grant the Respondent's application under section 99 with respect to this first category of Statements.

[17] However, I am inclined to grant the Respondent's application with respect to the second category of Statements, which relate to amounts that were paid by Curtis Co. or Shawn Co. to Curtis or Shawn directly, at their direction or with their concurrence. Information regarding such transactions are clearly relevant to material issues in the appeal. Questions meant to solicit such information therefore do not constitute a fishing expedition. In my view, they are the proper subject of a section 99 application in this matter, provided that the other criteria set out in subsection 99(2) can be met. I will now review that criteria in relation to the circumstances in this matter.

(2) The Respondent has been unable to obtain the information from Curtis, Shawn or Mr. Sim

[18] As indicated above, during their examinations for discovery, Curtis and Shawn were asked several questions by the Respondent aimed at determining whether Curtis Co. or Shawn Co. made payments to either of them directly, at their direction or with their concurrence. In answer to many such questions, they either disavowed knowing any details, or said that the answers were within the knowledge of either Mr. Sim or Mr. George. In many cases, the Respondent therefore asked for and received undertakings to make inquiries of Mr. Sim. It seems that in each case, such inquiries were made. However, in many cases, Mr. Sim's response was that he did not have any knowledge of the matters which were the subject of the undertaking. Below I set out examples of such undertakings which arise from the second category of inquiries, and examples of the typical answers provided by Mr. Sim:

Undertaking No. 46: To make inquiries of Robert Sim so as to determine and advise why the funds referred to in request number 45 were sent to him, to Mark George, and to any other third parties.

May 27, 2024 Response: Mr. Sim has no knowledge of this.

Undertaking No. 50: To make inquiries of Robert Sim so as to determine and advise whether he gave any consideration for the transfers that he received from Acorn, if indeed he did receive any transfers.

May 27, 2024 Response: Mr. Sim does not recall receiving any transfers from Acorn.

[19] It is Mr. Sim's position that in order to be successful in an application under section 99, the Respondent must show that it has been unable to obtain relevant information both from the parties to the appeal, Curtis and Shawn, and from Mr. Sim directly. In Mr. Sim's view, the applications must fail because the Respondent only made inquiries of Mr. Sim through the undertakings given by Curtis and Shawn. The Respondent never asked Mr. Sim questions directly or through his counsel. Further, the Respondent did not ask any follow-up questions to the responses Mr. Sim gave in answer to the undertakings given by Curtis and Shawn. Rather, the Respondent only ever asked to conduct a formal examination of Mr. Sim. Therefore, it is Mr. Sim's view that the Respondent's applications cannot succeed because the Respondent has not demonstrated that it failed to obtain relevant information from Mr. Sim. The Respondent simply never asked for it.

[20] I disagree with this position. In saying that, I want to emphasize that I in no way question or doubt the veracity of the answers Mr. Sim provided through his responses given to the undertakings given by Curtis and Shawn. However, the fact remains that the Respondent has been unable to obtain information with respect to relevant questions regarding whether payments were made by Curtis Co. or Shawn Co. to Curtis or Shawn directly, at their direction or with their concurrence. Curtis and Shawn could not provide any answers to these relevant questions and said that the relevant answers were within the knowledge of either Mr. Sim or Mr. George. Mr. George has passed away. Mr. Sim could not provide further information in his answers.

[21] In my view, in the circumstances, the Respondent is entitled to attempt to solicit further information regarding these matters from Mr. Sim directly. I agree with Mr. Sim's counsel that the Respondent could have made inquiries of Mr. Sim directly through his counsel, without requiring Mr. Sim to be under oath in an examination. However, I am not prepared to question the professional judgment of counsel for the Respondent. Apparently, in his view, that would not have been a fruitful exercise. At this stage of the proceedings, based on my reading of the transcripts and Mr. Sim's answers to relevant undertakings, I am prepared to hold that the Respondent has been unable to obtain information relevant to a material issue in these appeals either from the opposing parties or Mr. Sim. Accordingly, this criterion has been met.

(3) It would be unfair to require the Respondent to proceed to hearing without having the opportunity of examining Mr. Sim

[22] In considering this criterion in *Teranet* at paragraph 50, Justice Lamarre concluded:

It is my view that to the extent that the Respondent needs information from the third parties to litigate this case, it should have access to that information before trial.

[23] I am of the view that the Respondent needs information regarding any payments which may have been made by Curtis Co. or Shawn Co. to Curtis or Shawn directly, at their direction or with their concurrence in order to properly litigate the issue of whether income may be properly attributed or imputed to either Curtis or Shawn under subsections 15(1), 56(2) or section 246 of the Act. Therefore, this criterion has been satisfied.

(4) The Examination of Mr. Sim will not unduly delay the hearing, lead to unreasonable expenses nor result in unfairness to Mr. Sim

[24] These are important criteria for consideration of an application under section 99 of the Rules. Leave to examine a non-party to an appeal is an extraordinary remedy. Therefore, the interests of all parties involved must be balanced, to the greatest extent possible, and will therefore be taken into account in the Order that follows in an effort to balance these interests.

(5) Order of the Court

[25] With respect to the Respondent's application pursuant to Section 99 of the Rules, the Court makes the following Order:

- a. Robert Sim will attend an examination for discovery to be conducted by the Respondent either in person, or virtually as the parties shall agree, no later than April 1, 2025.
- b. Undertakings provided by Mr. Sim during such examination shall be satisfied on or before June 1, 2025.

- c. Any questions arising from answers to undertakings shall be served on or before July 1, 2025.
- d. Written answers to questions arising from answers to undertakings shall be served on or before August 15, 2025.
- e. On or before September 15, 2025 the parties shall file one of the following with the Court:
 - i. a joint application to fix a time and place for the hearing using Form 123;
 - ii. a letter requesting a settlement conference (refer to Practice Note 21);
or
 - iii. a letter confirming that the appeal will settle and the anticipated date of the settlement.
- f. In conducting the examination for discovery, the Respondent shall be restricted to asking Mr. Sim questions about payments made by Acorn Private Equity Inc. or 1131361 Alberta Ltd. to Curtis Sim or Shawn Sim directly, or to a third party at their direction or with their concurrence, including the circumstances of any such direction or concurrence.
- g. The Respondent shall pay all reasonable costs incurred by Robert Sim, Curtis Sim and Shawn Sim, as a result of attending the examination for discovery, including the costs of their counsel attending, as shall be agreed by counsel for all such parties, on or before February 21, 2025. If the parties cannot reach agreement on such costs by such date, any party shall be entitled to make an application to the Court to determine the amount of such costs.
- h. Costs of this application shall be in the cause.

B. Section 86

[26] Section 86 of the Rules allows a party to seek production of a document from a non-party if the document is in the possession of a non-party to the appeal and the production of such document at a hearing might be compelled. Accordingly, in order

to be successful in its application, the Respondent must be able to establish, on a balance of probabilities, that:

- a. the documents sought by the Respondent (the “Documents”) are in the possession of RCC; and
- b. the production of the Documents at a hearing might be compelled.

I will consider each of these requirements in turn.

(1) Are the Documents in the possession of RCC?

[27] It is the Respondent’s position that it is reasonable to conclude that both Shawn and Shawn Co. had brokerage accounts with RCC. In response to an undertaking given at his examination for discovery, Shawn produced some records from RCC that indicated that he did have a personal brokerage account at RCC and that he did trade in shares of Manchester Inc. through that account as early as 2005. Further, in his examination for discovery Shawn testified that he still had in his possession Shawn Co.’s RCC statements. However, he failed to produce any such statements to the Respondent.

[28] Moreover, the Respondent notes that Curtis was able to provide, in answer to undertakings he gave at his examination for discovery, RCC brokerage statements that went back to January 2003. Therefore, it is the Respondent’s position that it is reasonable to conclude that RCC kept records, including the records of Shawn, Curtis Co. and Shawn Co., going back to at least to January 2003.

[29] My conclusion with respect to the Respondent’s submissions regarding whether RCC may have Documents with respect to Shawn, Curtis Co. and Shawn Co. is under the next heading below.

(2) Might the production of the Documents be compelled at a hearing?

[30] In considering this requirement, Justice Graham of this Court concluded that the proper question to ask is whether the documents sought are relevant to matters in appeal. In *Pastuch v The Queen* 2022 TCC 36 at paragraph 50, Justice Graham wrote:

So what documents might be compelled at a hearing? Section 141 allows a party to serve a subpoena on a witness compelling the witness to produce documents “relevant to the matters in question in the appeal”. This indicates that the power to seek production under section 86 is limited to documents, which would be considered relevant at trial. It is not sufficient for a party to say that the evidence from the witness or document might be material. Rather the party has to establish that the evidence is likely to be material.

[31] The Respondent is seeking all RCC records related to RCC accounts held by Shawn between 2004 and 2005 and all records related to any deposits and withdrawals made between 2004 and 2006 to or from RCC accounts held by Curtis Co. and Shawn Co. It is the Respondent’s position that such Documents are relevant to matters in question in the appeal because they are probative of the following issues:

- a. directions provided in respect of payments made by Curtis Co. or Shawn Co.
- b. beneficiaries of payments made by Curtis Co. or Shawn Co.
- c. control of Curtis Co. and Shawn Co. and their accounts.

[32] I note that counsel for Curtis and Shawn did not oppose the substantive elements of the Respondent’s application under section 86.

[33] I agree that the Documents sought by the Respondent are likely relevant to the issue of whether Curtis Co. or Shawn Co. made any payments to Curtis or Shawn directly, at their direction or with their concurrence.

[34] However, that still leaves the issue of whether it can be said that the Documents requested are within the possession of RCC. The Respondent was convincing in putting forth its position that it is reasonable to conclude that RCC does have possession of such Documents. However, the Respondent was unable to say more than that. The Respondent has not questioned RCC. While there is strong evidence that Curtis, Shawn, Curtis Co. and Shawn Co. had accounts with RCC between 2004 and 2006, there is no evidence of RCC’s current or past record retention policies or procedures, both of which have likely undergone significant changes over the last twenty years.

[35] Part of the difficulty for this Court in making the Order sought by the Respondent, given the requirements of section 86, is that no one appeared on behalf of RCC. This is complicated by the fact that it is not clear whether the Respondent's application came to the attention of the proper people within RCC in a timely enough manner, to enable it to deal with this application appropriately.

[36] At the hearing of this matter counsel for the Respondent explained that it attempted to serve RCC with notice of the application of which RCC presumably had no prior knowledge, at 3:30 in the afternoon, exactly 7 days (5 working days) before the date of the hearing, at RCC's office in Vancouver. However, the office was closed at that time. The Respondent then tried to email the notice later that day to someone listed on RCC's website as the Vancouver branch manager. The Respondent received an email from the recipient the next day with a request that a person from Toronto be added to the email so that the person from Toronto could download the material. The Respondent did so. The Respondent also followed up on that same day (6 days and 4 business days before the hearing) by sending a hard copy of the materials again to the Vancouver office. The Respondent advised that it did not have any further communications with anyone from RCC prior to the hearing.

(3) Order of the Court

[37] Taking all of the above into account, the Court makes the following Order:

- a. Research Capital Corporation shall review its records for:
 - i. any and all records under its control related to all accounts held by Shawn Sim between 2004 and 2006; and
 - ii. any and all records under its control related to any deposits and withdrawals made between 2004 and 2006 to and from accounts held by Acorn Private Equity Ltd. or 1131361 Alberta Ltd. (the records referred to in subparagraphs i) and ii) shall be referred to collectively as the "Records");
- b. On or before May 15, 2025, Research Capital Corporation shall either:

- i. advise the parties in writing that after conducting a proper search of its records, it has been unable to locate any of the Records; or
 - ii. deliver to the Respondent and the Appellants a certified copy of all Records which it has been able to locate.
- c. Research Capital Corporation shall be entitled to be paid by the Respondent all reasonable costs of complying with this Order by presenting the Respondent with a bill of costs on or before June 15, 2025. Unless the Respondent disagrees with such bill of costs, it shall pay the costs set out therein to Research Capital Corporation within 30 days of receipt of such bill of costs. However, if it does disagree with the bill of costs submitted, it may, prior to the expiry of such 30-day period, serve and file written submissions on costs and Research Capital Corporation shall then have 7 days to serve and file a written response. Any such submissions will not exceed 10 pages in length. This Court will then determine the costs payable to Research Capital Corporation.
- d. Costs of this application shall be in the cause.

Signed this 6th day of February 2025.

“J. Scott Bodie”

Bodie J.

CITATION: 2025 TCC 22

COURT FILE NOS.: 2021-481(IT)G
2021-781(IT)G

STYLES OF CAUSE: Curtis Sim v. His Majesty the King
Shawn Sim v. His Majesty the King

PLACE OF HEARING: Vancouver, British Columbia

DATE OF HEARING: November 19, 2024

REASONS FOR ORDER BY: The Honourable Justice J. Scott Bodie

DATE OF ORDER: February 6, 2025

APPEARANCES:

Counsel for the Appellant: Alexander C. Demner
Tyler Berg

Counsel for the Respondent: Anatoliy Vlasov
Whitney Dunn

Counsel for Robert Sim: Josh Schmidt

COUNSEL OF RECORD:

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