

Federal Court



Cour fédérale

Date: 20200911

**Dockets: T-813-17
T-1222-17
T-1223-17
T-1233-18
T-1234-18
T-1235-18
T-1236-18
T-1237-18
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T-1240-18
T-1241-18
T-1242-18
T-1243-18
T-1244-18
T-1245-18**

Citation: 2020 FC 893

[ENGLISH TRANSLATION]

Ottawa, Ontario, September 11, 2020

PRESENT: The Honourable Mr. Justice Lafrenière

BETWEEN:

BLUE BRIDGE TRUST COMPANY INC.

Applicant

and

MINISTER OF NATIONAL REVENUE

Respondent

JUDGMENT AND REASONS

[1] This dispute dates back many years, to a time when, pursuant to section 231.2 of the *Income Tax Act*, RSC 1985, c 1 (5th Supp) [ITA], the Minister of National Revenue [the Minister] sent requirements for information and documents [RFIs] care of Alain E. Roch and Jules Brossard, then trustees of Jonction Trust and Chaudière Trust, regarding two French residents who were being audited by the tax authorities, for the purpose of gathering tax information sought by the French Republic [France], under an obligation set out in Article 26 of the *Convention Between Canada and France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital* [the Convention].

[2] Not without expressing reservations, Messrs. Roch and Brossard [the trustees] initially agreed to provide some information to the Minister. This was followed by a series of applications for declaratory relief and judicial review brought by the trustees, first before the Superior Court of Québec and then before this Court, against the RFIs received from the Minister by Jonction Trust, Chaudière Trust and 12 additional trusts covered by this judgment [the Trusts].

[3] Also before this Court are several summary applications brought by the Minister pursuant to subsection 231.7(1) of the ITA to obtain orders that the trustees comply with the RFIs and produce the information required by France.

[4] It should be noted that Mr. Brossard is no longer a trustee of any of the Trusts. Additionally, the Blue Bridge Trust Company [Blue Bridge] recently took over all of Mr. Roch's duties and obligations as a trustee of the Trusts. Mr. Roch is that company's president and CEO and also the largest shareholder of Blue Bridge Wealth Management Inc., which is the largest shareholder of

Blue Bridge. The style of cause has been amended to replace Mr. Roch's name with that of Blue Bridge.

[5] As applicant, Blue Bridge is asking this Court to declare that it is not subject to French tax law. It is also challenging the lawfulness of the relevant provisions of the French legislation. As respondent, Blue Bridge is challenging each of the Minister's requirements under section 231.7 of the ITA.

[6] For the reasons below, I am of the view that it is not open to the Court, at least at this stage, to rule on the declarations sought by Blue Bridge or decide the issues raised on judicial review.

[7] This Court's role is limited to deciding whether the conditions of Article 26 of the Convention, designed to facilitate the exchange of tax information between the two States, and those set out in section 231.7 of the ITA, the purpose of which is to order the Trusts to provide the information and documents required by the Minister, have been satisfied.

I. Background

[8] The records were constituted on the basis of common evidence, which includes the affidavits of Messrs. Roch and Brossard, the affidavits of Patrick Massicotte and Nancy Tremblay on the Minister's behalf, the documents produced in response to the subpoenas, the transcripts of the cross-examinations on affidavit, the answers to undertakings and the transcripts of the re-examinations on undertakings. The Joint Record is divided into 40 volumes, comprising a total of 7,735 pages.

[9] The general factual background and the facts leading up to these proceedings overlap and are described in detail in the parties' memorandums. For the purposes of this judgment, the following summary will suffice.

A. *Tax treaties and international exchanges of tax information*

[10] Canada is a member of the Organization for Economic Co-operation and Development [OECD] and is a party to numerous international tax information exchange treaties, including the Convention, with several countries.

[11] Like France, Canada is also a member of the *Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum on Taxation)*, a multilateral framework for tax transparency and information sharing in which more than 130 countries and territories participate.

[12] In 2016, Canada was a party to 121 bilateral tax treaties and tax information exchange agreements (TIEAs), including the *Convention on Mutual Administrative Assistance in Tax Matters*, a multilateral treaty with 112 participating jurisdictions.

[13] The agreements and other international tax treaties to which Canada adheres provide that a "competent authority" from each signatory country is responsible for applying the agreements.

[14] In Canada, the Minister or his or her authorized representative is designated as the “competent authority”. Operationally, the various functions of the competent authority are performed by Canada Revenue Agency [CRA] officials.

[15] The exchange of information under bilateral international tax agreements constitutes a specific function of the competent authority (the CRA) that is performed by Exchange of Information Services [EOI Services].

[16] EOI Services is responsible for exchanges of information, which are designated as being “on request”, “spontaneous” or “automatic”. They process more than 1,200 exchanges of information every year, and a single exchange may involve information on several individuals.

[17] Canada and France are parties to the Convention signed on May 2, 1975. Article 26 of the Convention, under the heading “Exchange of Information”, reads as follows:

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

1. Les autorités compétentes des États contractants échangent les renseignements vraisemblablement pertinents pour appliquer les dispositions de la présente Convention ou pour l’administration ou l’application de la législation interne relative aux impôts de toute nature ou dénomination perçus pour le compte des États contractants dans la mesure où l’imposition qu’elles prévoient n’est pas contraire à la Convention. L’échange de renseignements

n'est pas restreint par les articles 1 et 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or the prosecution in respect of, the determination of appeals in relation to taxes, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. Les renseignements reçus en vertu du paragraphe 1 par un État contractant sont tenus secrets de la même manière que les renseignements obtenus en application de la législation interne de cet État et ne sont communiqués qu'aux personnes ou autorités (y compris les tribunaux et organes administratifs) concernées par l'établissement ou le recouvrement des impôts, par les procédures ou poursuites concernant les impôts, par les décisions sur les recours relatifs aux impôts, ou par le contrôle de ce qui précède. Ces personnes ou autorités n'utilisent ces renseignements qu'à ces fins. Elles peuvent faire état de ces renseignements au cours d'audiences publiques de tribunaux ou dans des jugements.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

3. Les dispositions des paragraphes 1 et 2 ne peuvent en aucun cas être interprétées comme imposant à un État contractant l'obligation:

a) to carry out administrative measures at variance with the laws and the administrative practice of that or of the other Contracting State;

a) de prendre des mesures administratives dérogeant à sa législation et à sa pratique administrative ou à celles de l'autre État contractant ;

b) to supply information that is not obtainable under the laws or in the normal

b) de fournir des renseignements qui ne pourraient être obtenus sur la

course of the administration of that or of the other Contracting State; or

c) to supply information that would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though the other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial

base de sa législation ou dans le cadre de sa pratique administrative normale ou de celles de l'autre État contractant ;

c) de fournir des renseignements qui révéleraient un secret commercial, industriel, professionnel ou un procédé commercial ou des renseignements dont la communication serait contraire à l'ordre public.

4. Si des renseignements sont demandés par un État contractant conformément à cet article, l'autre État contractant utilise les pouvoirs dont il dispose pour obtenir les renseignements demandés, même s'il n'en a pas besoin à ses propres fins fiscales. L'obligation qui figure dans la phrase précédente est soumise aux limitations prévues au paragraphe 3 sauf si ces limitations sont susceptibles d'empêcher un État contractant de communiquer des renseignements uniquement parce que ceux-ci ne présentent pas d'intérêt pour lui dans le cadre national.

5. En aucun cas, les dispositions du paragraphe 3 ne peuvent être interprétées comme permettant à un État contractant de refuser de communiquer des renseignements uniquement

<p>institution, nominee or person acting in an agency or fiduciary capacity or because the information relates to ownership interests in a person.</p>	<p>parce que ceux-ci sont détenus par une banque, un autre établissement financier, un mandataire ou une personne agissant en tant qu'agent ou fiduciaire ou parce que ces renseignements se rattachent aux droits de propriété dans une personne.</p>
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[18] In *Crown Forest Industries Ltd v Canada*, [1995] 2 SCR 802 [*Crown Forest*], the Supreme Court of Canada established that tax treaty interpretation differs from statutory interpretation. In interpreting a treaty, the paramount goal is to find the meaning of the words in question. This involves looking to the language used and the intentions of the parties. At paragraph 22 of the decision, the Supreme Court specifies that a tax treaty “must be given a liberal interpretation with a view to implementing the true intentions of the parties”.

[19] The Supreme Court of Canada also states at paragraph 44 of *Crown Forest* “that, in ascertaining these goals and intentions, a court may refer to extrinsic materials which form part of the legal context (these include accepted model conventions and official commentaries thereon) without the need first to find an ambiguity before turning to such materials.”

[20] This means that the OECD’s Model Tax Convention and its related Commentaries carry significant weight in interpreting the Convention. The provisions of Article 26 of the Convention must be read in light of its primary objective, which is not to limit the scope of the exchange of information, but rather to encourage it to the maximum extent possible.

B. *Facts that led to the proceedings involving Jonction Trust and Chaudière Trust*

[21] Starting in 2012, on the basis of Article 26 of the Convention, France sent the Minister various RFIs for the purposes of tax audits of French residents whom France had reason to believe had ties with the Canadian trusts. The Minister responded by providing the information and documents she was able to obtain.

[22] In 2014 and 2015, the Minister forwarded the RFIs to Messrs. Roch and Brossard, in their capacity as trustees of Jonction Trust and Chaudière Trust, regarding two French residents who were being audited by the French tax authorities. Among other things, the Minister asked to be sent the following documents for the 2007 to 2012 taxation years, inclusive:

- 1) the financial statements of Chaudière Trust and Jonction Trust;
- 2) a detailed list of the assets of Chaudière Trust and Jonction Trust;
- 3) a detailed list of distributions to the beneficiaries of Chaudière Trust and Jonction Trust in 2010 and 2011;
- 4) any instruments confirming the asset transfers of Chaudière Trust and Jonction Trust since their creation; and
- 5) a reconciliation of Jonction Trust's capital from the time of its creation until 2012.

[23] On October 20, 2015, the Minister also sent an RFI to Jonction Trust under subsection 231.2(1) of the ITA, in which she required that the following documents be communicated to her within 30 days of receiving the RFI in question, with respect to the 2010 to 2014 taxation years, inclusive:

- 1) a copy of its T3 Trust Income Tax and Information Returns for 2013 and 2014;

- 2) a copy of its financial statements for 2011 through 2014;
- 3) a copy of its trial balance as at December 31, 2011, 2012, 2013 and 2014;
- 4) legal documents showing the person who has transferred property into the trust, as well as mentioning all persons who have transferred property into the trust since its creation;
- 5) the list of assets held by the trust, as well as the fair market value of each of the assets as at December 31, 2012, 2013 and 2014; and
- 6) the details of the capital and income accounts for 2012 to 2014 inclusive.

[24] The trustees provided the Minister with the requested information, except for the details of the capital account.

[25] On January 29, 2016, counsel for the trustees sent a letter to the Minister's representative to set out their concerns prompted by the receipt of the various requirements for information, regarding how this information would be used by the French tax authorities. They expressed their fear that the purpose behind the French authorities' requests was to tax the assets of the Canadian trusts and then later apply the French wealth tax, an approach that would create a double penalty, contrary to the Convention.

[26] An agreement was reached between the parties, and the Minister agreed to suspend the execution of the RFI until October 20, 2015, and of all the other RFIs sent to the trustees, to allow the Minister to initiate a mutual agreement procedure with France, in accordance with Article 25 of the Convention.

[27] On March 3, 2016, despite the measures taken by the Minister, the trustees initiated proceedings before the Superior Court of Québec to obtain a declaratory judgement declaring that the trust contracts of Jonction Trust and Chaudière Trust did not authorize the trustees to provide documents containing the names of the beneficiaries to foreign authorities.

[28] The trustees did not add the Minister as a third party otherwise inform her of this proceeding. On March 22, 2016, the Honourable Justice Pierre Nollet held that the trustees were [TRANSLATION] “on the wrong track in seeking recourse from the Superior Court to short-circuit the requirement letter” from the Canada Revenue Agency [CRA]: *Roch c Chaudière Trust*, 2016 QCCS 1718 [*Roch*] at para 12. He ordered that the CRA be joined as a party, adding that, in his view, it was [TRANSLATION] “likely the Federal Court that has jurisdiction in such a case”.

[29] Shortly after the Minister’s intervention and her notice to the trustees of her intent to challenge the jurisdiction of the Superior Court of Québec, the case was suspended, and subsequently discontinued.

[30] In the meantime, the Minister followed up on the trustees’ request for a mutual agreement procedure and, on the basis of their representations, began talks with France.

[31] In May 2017, the Minister informed the trustees that she could not predict the timeline of the discussions then under way with France, following which the trustees informed the Minister that they were withdrawing their request for a mutual agreement procedure.

[32] On June 7, 2017, the trustees brought against the Minister the first application for declaratory judgment and judicial review under Court file number T-813-17, which is now before this Court. It seeks the following remedies:

- 1) an order, in accordance with paragraph 18(1)(a) of the *Federal Courts Act*, declaring that, in their capacity as trustees, they are not subject to French tax law and are therefore not required to comply with demands made under French tax law, whether directly, indirectly or in any manner whatsoever, nor are the Trusts themselves;
- 2) an order from the Court, in accordance with paragraph 18.1(3)(b) of the *Federal Courts Act*, prohibiting the Minister from sending an RFI to the applicants enjoining them to send her the amount of the capital, the identity of the beneficiaries and the financial statements of Jonction Trust, Chaudière Trust, or any other trusts resident in Canada of which they are trustees; and
- 3) an order from the Court, in accordance with paragraph 18.1(3)(b) of the *Federal Courts Act*, prohibiting the Minister from providing the French tax authorities with the amount of the capital, the identity of the beneficiaries or the financial statements of Jonction Trust, Chaudière Trust, or any other trusts resident in Canada of which they are trustees.

[33] In a letter dated May 18, 2017, the Minister informed the trustees that she was cancelling the RFI dated October 20, 2015, on the grounds that [TRANSLATION] “its wording [could] create confusion regarding the identity of the parties covered by it or the precise nature of the information and documents described in it”. The Minister nevertheless reserved the right to require the information and documents identified in the RFI at some point in the future.

[34] On or about June 13, 2017, the French tax authorities informed the Minister that they were maintaining the requests for information they had made in 2015 that prompted the issuance of the RFI received by Jonction Trust.

[35] According to Mr. Massicotte, France's requests were analyzed on the basis of the applicable factors and the following circumstances:

- a) The Minister and/or EOI Services officials from CRA lack in-depth knowledge of the domestic law of each of our tax treaty and TIEA partners and of the facts specific to each taxpayer covered by a request, for each taxation year at issue;
- b) Nor do they have the mandate or expertise to conduct an in-depth analysis or interpretation of the requiring State's domestic legislation in connection with each request for information submitted to them.

[36] Having reviewed France's requests, the Minister concluded that the conditions set out in Article 26 of the Convention had been met. Each of these requests included the following information:

- a) the name, birthdate and birthplace in France of the taxpayer;
- b) his or her civic address in France at the time of the request;
- c) the background to the audit of this taxpayer undertaken by the French tax authorities and its connection with the trusts at issue;
- d) the taxation years being audited;

- e) the nature of the taxes at issue, as well as the income and assets that the taxpayers are required to report to the French tax authorities;
- f) a description of the French legislative framework on the basis of which the audit is being performed and for which the information and documents are being required; and
- g) the names and known contact information of any individuals, companies or entities in Canada likely to hold the required information and documents.

[37] On July 20, 2017, the Minister sent Mr. Roch two RFIs pursuant to subsection 231.2(1) of the ITA and Article 26 of the Convention, requiring that the following documents be provided to her within 30 days of the date of each of the RFIs:

- 1) the names of any persons having transferred property (holdings, assets, etc.) in trust to Jonction Trust and Chaudière Trust, along with supporting documents;
- 2) the history of the constitution of Jonction Trust and Chaudière Trust, including the names and contact information of any trusts preceding them and copies of the trust contracts constituting these structures;
- 3) the precise nature and total amount of the assets in Jonction Trust and Chaudière Trust for the 2011, 2012, 2013 and 2014 taxation years; and

- 4) a copy of Jonction Trust's and Chaudière Trust's balance sheets and T3 Returns, including the schedules filed with the Canada Revenue Agency for the 2011, 2012, 2013 and 2014 taxation years.

[38] In addition to the items listed above, the requirement letter concerning Chaudière Trust required the disclosure of the following documents:

- 1) the amount of income distributed by the Trust between January 1, 2012, and December 31, 2013, to the individual named in the letter, along with all supporting documents demonstrating the payments;
- 2) the ties of the Cornwall Trust and the Montpellier Trust with the Trust and the individual named in the letter, including any documentation relevant to that subject; and
- 3) the designated civic addresses of the Cornwall Trust and the Montpellier Trust, including any documentation relevant to that subject.

[39] On August 3, 2017, Mr. Roch informed the Minister of his refusal to comply with the RFI of July 20, 2017.

[40] On August 7, 2017, the Minister pursued two types of recourse against the trustees, bearing Court file numbers T-1222-17 and T-1223-17, to compel the execution of the RFIs dated July 20, 2017, pursuant to section 231.7 of the ITA.

[41] The evidence submitted in support of those applications is mainly based on the affidavits and exhibits filed by Mr. Roch and Patrick Massicotte. The latter was a Senior Technical Advisor with the Mutual Agreement Procedure – Technical Cases Section of the Competent Authority Services Division, International and Large Business Directorate, at the CRA.

C. *Facts leading up to the cases involving the other twelve trusts*

[42] The Minister had suspended the processing of the additional RFIs required by France under the Convention in light of the agreement with Messrs. Roch and Brossard to pursue a mutual agreement procedure in 2016. However, in December 2017, the Minister received new requests for information from France under Article 26 of the Convention involving other French residents and other trusts that are the subject of this decision.

[43] On May 28 and May 31, the Minister therefore sent RFIs pursuant to subsection 231.2(1) of the ITA and Article 26 of the Convention, to Mr. Roch, in his capacity as trustee of each of the following Trusts: Arkadi Trust, Kerpouic Trust, Elk River Trust, Morpho Trust, Saint-Laurans Trust, Vermillon Trust, Wildberry Trust, Cranberry Trust, Jasper Trust, Jurby Trust, Violet Trust and Warwick Trust.

[44] On June 27, 2018, Mr. Roch filed 12 applications for declaratory judgment and judicial review against the RFIs, bearing Court file numbers T-1233-18, T-1234-18, T-1235-18, T-1236-18, T-1237-18, T-1238-18, T-1240-18, T-1241-18, T-1242-18, T-1243-18, T-1244-18 and T-1245-18.

[45] On September 28, 2018, in accordance with the common hearing order of September 21, the Minister initiated, through a notice of application filed in the same cases, proceedings for enforcement orders pursuant to section 231.7 of the ITA with respect to each of the RFIs sent to Mr. Roch on May 28 and 31, 2018.

[46] The evidence filed in support of each of these proceedings is based primarily on the affidavits and exhibits filed by Nancy Tremblay. At that time, she held the position of Manager of Exchange of Information Services, Competent Authority Services, International and Large Business Directorate, at the CRA.

II. The applications for judicial review and declaratory judgment filed by Blue Bridge

A. *Issues*

[47] Blue Bridge raises the following issues in its applications for declaratory judgement and judicial review:

- 1) Is Blue Bridge, in its capacity as trustee of the Trusts, subject to French tax law?
- 2) Can France collect French taxes on Canadian capital contrary to the patrimonial autonomy of trusts and the fact that the beneficiaries are discretionary beneficiaries?
- 3) Does the Convention allow for the following:
 - a) collecting French taxes on Canadian capital that has no nexus with France?
 - b) requiring documents that allow or facilitate the collection of French taxes on Canadian capital having no nexus with France?

c) requiring documents that allow or facilitate double taxation?

[48] According to Blue Bridge, these questions must be answered in the negative.

[49] Blue Bridge's submissions are long and numerous. I will summarize them briefly.

(a) *Applicability of French tax law*

[50] Blue Bridge claims that it is not required to comply with the various RFIs sent by France under its tax law.

[51] It submits that the French Republic cannot collect French taxes on assets held as capital by trusts resident in Canada without violating the patrimonial autonomy and discretionary nature of the trusts. Nor can the French Republic rely on the Convention to collect French taxes on Canadian capital that lacks a nexus with France, to require documents that allow or facilitate the collection of such taxes or to require documents that allow or facilitate double taxation.

[52] In support of these arguments, Blue Bridge relies on the fundamental international law principle articulated in *United States of America v Harden*, [1963] SCR 366 [*Harden*]. In that case, the Supreme Court of Canada cited the rule stated by Justice Tomlin in *In re Visser, The Queen of Holland v Drukker*, [1928] Ch. 877, at page 884:

. . . [T]here is a well-recognized rule, which has been enforced for at least 200 years or thereabouts, under which these courts will not collect the taxes of foreign States for the benefit of the sovereigns of those foreign States; and this is one of those actions which these courts will not entertain.

[53] Blue Bridge adds that applying foreign tax that has not received the assent of an elected majority in Canada would violate the principle of parliamentary sovereignty: *Government of India, Ministry of Finance (Revenue Division) v Taylor*, [1955] AC 491 at p 510.

[54] Blue Bridge also submits that under articles 3155(6) and 3162 of the *Civil Code of Québec*, CQLR c CCQ-1991 [CCQ], the rules of private international law expressly prohibit the enforcement of obligations arising from foreign tax laws absent a reciprocity mechanism between Quebec and the foreign State.

(b) *Collecting French taxes on Canadian capital*

[55] Blue Bridge claims that the principle of the patrimonial autonomy of trusts does not allow France to collect taxes on the Trusts' capital, which is Canadian capital. It points out that the property making up the assets of a common law trust are not part of the asset base of the trust's beneficiaries. Quebec civil law also recognizes that a trust has a patrimony that is autonomous and distinct from that of the settlor, trustee or beneficiary, and none of them has any real right in that patrimony. As a distinct entity, a trust has its own income. Blue Bridge submits that only the income from a trust that has become payable to the beneficiary during the trust's taxation year, in accordance with the trust contract, is to be included by the beneficiary in his or her own income.

[56] Blue Bridge states that it cannot comply with the RFIs issued by France because the Trusts are discretionary, which means that it is the trustees who hold the power to distribute amounts to the beneficiaries, who, in addition, have no enforceable right to receive any property held in the trust: *SA v Metro Vancouver Housing Corp.*, 2019 SCC 4, [*Metro Vancouver*] at para 4.

[57] Blue Bridge also suggests that the CRA has admitted that in the case of a discretionary trust, a person is considered a beneficiary only when he or she directly or indirectly receives a discretionary distribution from the trust.

[58] A decision from the Administrative Court of Appeal of Paris has allegedly also recognized that the assets of an Anglo-Saxon trust are separate from the asset base of the beneficiary, in addition to confirming that the trustee is the one who has ownership of the trust's assets: Administrative Court of Appeal, No. 16PA01660, Paris, October 12, 2017. Therefore, as the beneficiaries have no rights in the property of the trust, its discretionary nature prevents France from requiring the disclosure of their identity or the identity of the settlors of the Trusts, the value of the capital of the Trusts or any of the modifications or amendments made to the Trusts.

[59] While Blue Bridge does not deny the applicability of the Convention to Canada, it submits that absent a nexus between the Trusts and France, it is not open to the latter to tax under the Convention all of the property held by the Trusts. For the Convention to apply to the Trusts, the settlor must be domiciled in France, the trust property must be situated in France, or the Trusts must be residents of France within the meaning of the Convention, none of which are the case here.

(c) *Nexus with France*

[60] Blue Bridge argues that the scope of the powers set out in Article 26 of the Convention is limited by two principles. First, the interpretation cannot violate the restrictions or exclusions expressly set out by the parties to the Convention: *Pacific Network Services Ltd v Canada*

(*Minister of National Revenue*), [2003] 1 CTC 333 [*Pacific Network*]. Moreover, the Convention cannot give more powers to a State than it would have under its domestic law. Blue Bridge notes that Article 26(1) of the Convention states that the information that the competent authorities of participating States may exchange must be used to carry out the Canada-France Tax Treaty, to the extent that the intended taxation does not contravene it.

[61] According to Blue Bridge, France is seeking to tax potential, discretionary beneficiaries on Canadian capital from the Trusts. Lacking a nexus with France, the assets of the Trusts are not taxable under the Convention, and therefore the documents and information required by France relate to an illegal tax. For the same reasons, Blue Bridge submits that the RFIs submitted by the Minister are not relevant to carrying out the Convention because they would lead to taxation that contravenes it.

[62] Therefore, Blue Bridge is of the view that the Convention does not authorize France to ask the Minister to exercise the powers vested in her by the ITA to require the trustees to disclose the documents and information.

[63] Blue Bridge adds that France's intent is to tax potential beneficiaries on Canadian capital, when the purpose of the tax treaties is to reduce or eliminate double taxation: *Crown Forest* at para 46. In this case, Canada has a duty to avoid double taxation, as provided in the preamble to the Convention, and must protect Canadian taxpayers from this outcome (*Allchin v Canada*, 2004 FCA 206 at para 12; *Crown Forest* at para 12).

[64] The Minister simply responds that this Court lacks the necessary jurisdiction to declare that Blue Bridge and the Trusts are not subject to the relevant French tax law and to decide on the lawfulness of these provisions. In the alternative, the Minister submits that the prescribed conditions have not been met for the Court to issue such an order, which could only be theoretical in effect.

[65] The Minister also adds that there is no certainty that the information and documents required by France would result in taxation that contravenes the Convention.

[66] Finally, according to the Minister, handing over the information and documents required by France does not deprive French taxpayers of their rights to challenge any assessment issued by France before the appropriate French authorities, nor does it prevent them or Blue Bridge from requesting assistance from the competent authorities under Article 25 of the Convention.

B. *Analysis*

[67] First, I doubt it is open to this Court to grant a general declaration in favour of Blue Bridge, the Trusts and the beneficiaries of the Trusts as requested, but I do not need to deal with this issue expressly.

[68] I agree with the Minister's claims that this Court lacks the necessary jurisdiction to resolve the issues raised in Blue Bridge's applications. They are not properly before this Court, which would have to decide the merits of a dispute between Blue Bridge and France, rather than the Minister, with neither the Minister nor the Court having access to all of the relevant facts.

[69] In any case, even if we were to assume, solely for the purposes of this judgment, that this Court has the jurisdiction to hear these applications, Blue Bridge has not demonstrated that the prescribed conditions for allowing them have been met.

[70] As the Supreme Court wrote in *Metro Vancouver*, a court with jurisdiction to hear an issue may, on a discretionary basis, grant declaratory relief where (a) the dispute is real and not theoretical, (b) the party raising the issue has a genuine interest in its resolution and (c) the responding party has an interest in opposing the declaration being sought.

[71] Nothing in the evidence supports the idea that after the audits the French authorities plan to tax anybody other than their own residents. On the contrary, the uncontradicted evidence in the record shows that the information and documents at issue are required by France for the purposes of audits of French resident taxpayers only.

[72] The audits by the French authorities have not yet been completed and so far have given rise to no assessments of these French taxpayers. Who knows what the French authorities will ultimately decide to do? Furthermore, France has expressed no fixed position on assessments it might issue with respect to any of the French taxpayers being audited. Therefore, the debate that Blue Bridge wishes to hold before this Court is theoretical.

[73] Moreover, because Blue Bridge's ultimate objective is to avoid having to disclose certain information to the French tax authorities, which are relying on the Convention to obtain assistance from the CRA in obtaining this information, it goes without saying that France should have been

a party to the proceedings. It should be noted that the Minister does not represent France and has no connection to this matter other than as the Canadian competent authority for obtaining the information and documents required by France under the Convention.

[74] France clearly has a genuine and valid interest in opposing Blue Bridge's applications because the declaratory order sought would contravene a decision of a French court having jurisdiction in the matter.

[75] It is not for Blue Bridge to judge the appropriateness of France's legislative choices in the arena of taxation or to deprive its tax authorities of the information it could use to perform its auditing functions. Nor can it, by firing a warning shot, force the Minister to decide in advance on the validity of potential assessments of French taxpayers in lieu of the appropriate authorities, on the basis of incomplete facts and a superficial understanding of French tax law.

[76] Blue Bridge's submissions are mainly based on the facts that the Minister did not verify, among other things, the status of the Trusts and their administration, the provenance and situs of their assets, the identity of the persons who had transferred property into or contributed to the Trusts, or any capital or income distributions made to the taxpayers being audited. These, however, are precisely the facts sought in France's requests.

[77] In short, as noted by the Minister, it would be unreasonable to require of this Court a finding that would for all practical purposes prevent the French tax authorities from applying their domestic tax law and short-circuit the jurisdiction of the French courts.

[78] Accordingly, Blue Bridge’s applications are dismissed.

[79] Blue Bridge is not, however, without recourse. As Justice Nollet put it in *Roch*, at paragraph 20, [TRANSLATION] “By challenging the merits of the requirement letter directly, the plaintiffs would achieve the desired result if, as they allege, a duty of confidentiality does indeed exist”, or for other valid reasons.

III. The summary applications filed by the Minister pursuant to section 231.7 of the ITA

[80] The real issue at the heart of all of the applications before this Court is whether the Minister may use the authority vested in her by subsection 231.2(1) of the ITA to require the disclosure of information and documents to be provided to France for the purposes of applying French tax law.

[81] Along with Article 26 of the Convention, subsections 231.2(1) and 231.7(1) of the ITA set out the parties’ rights and obligations in this case.

Requirement to provide documents or information

231.2 (1) Notwithstanding any other provision of this Act, the Minister may, subject to subsection (2), for any purpose related to the administration or enforcement of this Act (including the collection of any amount payable under this Act by any person), of a listed international agreement or, for greater certainty, of a tax treaty with another

Production de documents ou fourniture de renseignements

231.2 (1) Malgré les autres dispositions de la présente loi, le ministre peut, sous réserve du paragraphe (2) et, pour l’application ou l’exécution de la présente loi (y compris la perception d’un montant payable par une personne en vertu de la présente loi), d’un accord international désigné ou d’un traité fiscal conclu avec un autre pays, par avis signifié à personne ou envoyé

country, by notice served personally or by registered or certified mail, require that any person provide, within such reasonable time as is stipulated in the notice,

a) any information or additional information, including a return of income or a supplementary return; or

b) any document.

...

Compliance Order

231.7 (1) On summary application by the Minister, a judge may, notwithstanding subsection 238(2), order a person to provide any access, assistance, information or document sought by the Minister under section 231.1 or 231.2 if the judge is satisfied that

a) the person was required under section 231.1 or 231.2 to provide the access, assistance, information or document and did not do so; and

b) in the case of information or a document, the information or document is not

par courrier recommandé ou certifié, exiger d'une personne, dans le délai raisonnable que précise l'avis :

(a) qu'elle fournisse tout renseignement ou tout renseignement supplémentaire, y compris une déclaration de revenu ou une déclaration supplémentaire;

(b) qu'elle produise des documents.

[...]

Ordonnance

231.7 (1) Sur demande sommaire du ministre, un juge peut, malgré le paragraphe 238(2), ordonner à une personne de fournir l'accès, l'aide, les renseignements ou les documents que le ministre cherche à obtenir en vertu des articles 231.1 ou 231.2 s'il est convaincu de ce qui suit :

(a) la personne n'a pas fourni l'accès, l'aide, les renseignements ou les documents bien qu'elle en soit tenue par les articles 231.1 ou 231.2;

(b) s'agissant de renseignements ou de documents, le privilège des communications entre client et avocat, au

protected from disclosure by solicitor-client privilege (within the meaning of subsection 232(1)).

sens du paragraphe 232(1), ne peut être invoqué à leur égard.

A. *Analysis*

[82] Subsections 231.2(1) and 231.7(1) of the ITA indicate that three conditions must be met for a judge of this Court to be able to exercise the discretionary power under section 231.7 to order a person to provide the information or documents sought by the Minister.

[83] First, the Court must be satisfied that the person on whom the requirement letter under subsection 231.2(1) was served is required to provide the information or documents sought by the Minister. Subsection 231.2(1) establishes that the person who receives the requirement must comply with it if the Minister has acted for any purpose related to the administration or enforcement of the ITA, a listed international agreement or a tax treaty with another country, and a reasonable deadline has been provided for the disclosure of the information or documents sought.

[84] Second, it must be demonstrated to the Court that, despite being required to provide the information or documents sought by the Minister, the person has not done so. This requirement is established by paragraph 231.7(1)(a) of the ITA.

[85] Third, the Court must be satisfied that the information and documents are not protected from disclosure by solicitor-client privilege.

[86] Only the first two conditions are relevant in this case given that solicitor-client privilege has not been claimed with respect to the information and documents at issue.

[87] As stated above, the RFIs that are the subject of this dispute were issued in response to requests for information made by France on the basis of Article 26 of the Convention.

[88] Blue Bridge claims that, having analyzed France's requests for assistance at the time they were received, the Minister should have performed a new analysis for these cases on the basis of the evidence submitted, in all likelihood with detailed knowledge of all the facts relating to each of the French residents named in the requests for assistance and French tax law. According to Blue Bridge, had the Minister performed such an analysis, she would have refused to act on France's requests, so it is up to this Court to make that decision.

[89] I agree with the Minister that this interpretation of her duties is unreasonable and would have the effect of disrupting the effective and efficient operation of the provisions of the Convention. Nor is it for this Court, in reviewing the lawfulness of a request for assistance based on Article 26 of the Convention, to perform a close analysis of the facts and the law of the requiring State or to substitute its opinion for that of the Minister.

[90] This was the conclusion reached by the Court of Justice of the European Union in *Berlioz Investment Fund SA v Directeur de l'administration des contributions directes* (C-628/15) (16 May 2017) at paragraphs 77, 85 and 86:

. . . [T]he requested authority must, in principle, trust the requesting authority and assume that the request for information it

has been sent both complies with the domestic law of the requesting authority and is necessary for the purposes of its investigation. The requested authority does not generally have extensive knowledge of the factual and legal framework prevailing in the requesting State, and it cannot be expected to have such knowledge In any event, the requested authority cannot substitute its own assessment of the possible usefulness of the information sought for that of the requesting authority.

. . . it must be held that the limits that apply in respect of the requested authority's review are equally applicable to reviews carried out by the courts.

Consequently, the courts must merely verify that the information order is based on a sufficiently reasoned request by the requesting authority concerning information that is not — manifestly — devoid of any foreseeable relevance having regard, on the one hand, to the taxpayer concerned and to any third party who is being asked to provide the information and, on the other hand, to the tax purpose being pursued.

[91] Accepting Blue Bridge's interpretation would be contrary to the primary objective of Article 26 of the Convention, which, to reiterate, is to promote the exchange of information to the maximum extent possible. Article 26 specifies that the competent authorities of the contracting States shall exchange "foreseeably relevant" information in applying the provisions of the Convention.

[92] In the circumstances, it was entirely appropriate for the Minister to focus the analysis on the foreseeable relevance of the information required by France, as set out in Article 26, paragraph 1, of the Convention and in accordance with the principles derived from the work of the OECD and the Global Forum.

[93] The Minister concluded that France's requests were not random, did not constitute a fishing expedition and met the standard of foreseeable relevance, France having provided the Minister with the following facts:

- a) The individuals named in the requests are or were at the relevant time French residents.
- b) These residents are being audited by the French tax authorities.
- c) For the taxation years covered by these audits, the nature of the taxes and the French tax law framework involved are clearly indicated and described.

[94] Given the facts before the Minister at the time the RFIs were issued, and in light of all the evidence filed by the parties, I am satisfied that the above-mentioned conclusions are well founded.

[95] As I mentioned above, the trustees refused to comply with the RFIs. According to Blue Bridge, allowing the Minister's application for an order under section 231.7 would, among other things, mean the following:

- a) It would force Blue Bridge, in its capacity as trustee of the 14 trusts covered by the requirements for information, to violate its obligations of loyalty, diligence and confidentiality to its beneficiaries.
- b) It would force the disclosure of information about unnamed third parties, which subsection 231.2(1) does not permit.

- c) It would force the disclosure of information about individuals, documents and periods on the basis of incorrect facts and premises.
- d) Blue Bridge would have to provide a legal or tax opinion to the French Republic on the nature of the amounts distributed to the potential and discretionary beneficiaries, if applicable.

[96] For the reasons that follow, I am of the view that the objections raised by Blue Bridge are completely unfounded.

(a) *A trustee's obligations of loyalty, diligence, confidentiality*

[97] Blue Bridge states that trustees are bound by obligations of loyalty, diligence and confidentiality under federal and provincial legislation in effect in Canada, obligations which prohibit any disclosure of information that is not specifically permitted, including direct or indirect disclosure in any manner whatsoever to the tax authorities of the French Republic.

[98] In Quebec, articles 37 to 41 of the CCQ, sections 13 and 17 of *An Act respecting the protection of personal information in the private sector*, CQLR c P-39-1, and *An Act respecting trust companies and savings companies*, CQLR c S-29.01, impose several obligations of confidentiality on trustees. Federally, the *Privacy Act*, RSC, 1985, c P-21, applies in Quebec. The same obligations apply in the common law provinces. Blue Bridge states that a trustee's obligations of loyalty, diligence and confidentiality take precedence over French law, the ITA and the Convention, though it does not specify any reasons for this.

[99] I cannot accept this view.

[100] First, section 3 of *An Act to implement conventions for the avoidance of double taxation with respect to income tax between Canada and France, Canada and Belgium and Canada and Israel*, S.C. 1974-75-76, c 104, provides that the Convention has force of law in Canada and that its provisions prevail over any incompatible domestic legislation.

[101] Second, Article 26(5) of the Convention provides that a State cannot decline to supply information solely because it is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity. Although Blue Bridge expressly argues that this paragraph is inapplicable in this case, Article 26(5) could not be more explicit.

[102] I agree with the Minister's argument to the effect that a trustee's obligation of loyalty cannot prevail over the application of tax legislation, including the ITA from which the requirements for information originate, a public policy statute with a pressing and substantial objective: *Montreal Aluminium Processing Inc. et al. v Minister of National Revenue et al.*, (1992), 46 FTR 177; *Pacific Network Services Ltd. v Canada (Minister of National Revenue)*, 2002 FCT 1158 at para 21.

(b) *Do the requirements for information refer to unnamed third parties?*

[103] According to Blue Bridge, the RFIs sent by the Minister refer to third parties who are unnamed within the meaning of subsections 231.2(2) and (3) of the ITA. It submits that a prior judicial authorization is required for such an RFI (*Canada (National Revenue) v Hydro-Québec*,

2018 FC 622 at para 1). Therefore, because the Minister failed to follow the procedure requiring prior judicial authorization, each of the RFIs sent by the Minister to the trustees is unlawful and this Court cannot allow them to be acted on.

[104] It also claims that pursuant to paragraph 231.2(3)(b) of the ITA, this Court may authorize an RFI only if the information sought makes it possible to ensure compliance with the provisions of the ITA. It submits that unnamed persons (beneficiaries, trustees, settlors or others) cannot be targeted by a Canadian audit under the ITA. Blue Bridge also argues that paragraph 231.2(3)(b) of the ITA does not apply to the Convention or to foreign law, and that these grounds alone justify the dismissal of the 14 applications filed by the Minister. I disagree.

[105] Prior judicial authorization is absolutely not required in this case. When a taxpayer is known, the Minister may ask a person to supply information or produce documents involving that person or a third party, regardless of their relationship, and whether or not the information and documents in question involve known or unknown individuals.

[106] In *Redeemer Foundation v Canada (National Revenue)*, 2008 SCC 46, the Supreme

Court of Canada held the following at paragraph 46:

[22] The s. 231.2(2) requirement should not apply to situations in which the requested information is required in order to verify the compliance of the taxpayer being audited. Regardless of whether or not there is a possibility or a probability that the audit will lead to the investigation of other unnamed taxpayers, the CRA should be able to obtain information it would otherwise have the ability to see in the course of an audit

[107] The taxpayers in this case are the French residents named in France's requests. In my view, this is a complete answer to Blue Bridge's argument.

(c) *Are the requirements for information based on incorrect information?*

[108] Blue Bridge submits that the 14 requirements for information are based on incorrect information or refer to documents that do not exist. According to Blue Bridge, the evidence, set out in paragraphs 167 to 174 of its memorandum dated March 29, 2019, which it characterizes as unchallenged and uncontradicted evidence, establishes that some of the RFIs or some parts of the RFIs are based on premises that have turned out to be false or on incorrect and incomplete information from France, without any verification having been performed by the Minister.

[109] Blue Bridge claims that when RFIs are sent out, "misinformation could unfairly affect the judge's discretion" (*Canada (National Revenue) v RBC Life Insurance Company*, 2013 FCA 50 at para 30). Therefore Blue Bridge argues that if this Court were to find that the RFIs are well founded, they must be amended to take into account subsection 231.7(3) of the ITA.

[110] This defence by Blue Bridge to the Minister's applications for compliance orders under section 231 has no merit and must be rejected for the following reasons.

[111] As noted by the Federal Court of Appeal in *Canada (Minister of National Revenue) v Lee*, 2016 FCA 53, at paragraph 5:

Section 231.2 of the Act confers broad and general powers on the Minister to require any person to produce any information or any

document for any purpose related to the administration or enforcement of the Act.

[112] Assessing the extent to which the requested information is foreseeably relevant falls first to France as the requesting State, to which a presumption of good faith applies (*Vienna Convention on the Law of Treaties*, signed on May 23, 1969, United Nations, Treaty Series, vol. 1155 at page 331, art. 31 (in force of January 27, 1980); *Coblentz v Canada*, [1997] 1 FC 368 at paras 10 and 11).

[113] The French tax authorities informed the Minister that property placed in a foreign trust could be subject to taxation under French law. The true identity of all individuals having transferred property into the trusts is therefore necessary to determine whether the amounts placed in trust during the taxation years at issue are subject to French taxes. The requests made by France show the connections between the French residents and the Trusts at issue in this judgment. The Minister has no obligation whatsoever to verify the information supplied by France.

[114] Having studied the requests from the French authorities in connection with the French residents under investigation, the Minister assessed the foreseeable relevance of the required information, pursuant to Article 26(1) of the Convention. At most, the Minister took note of the information provided to her by the trustees, without being able to confirm or contradict it.

[115] The Minister correctly concluded that France's requests were not random, did not constitute a "fishing expedition" and met the foreseeable relevance standard because the individuals covered by those requests are or were, at the relevant time, French residents who were

being audited by France. Moreover, the nature of the taxes and the applicable French tax law framework were clearly indicated and described in support of their requests.

(d) *Nature of the amounts distributed to the beneficiaries*

[116] Blue Bridge alleges that some of the RFIs it is challenging characterize distributions made by one of the Trusts as capital or income. In support of this, it submits that pursuant to sections 128 and 141 of *An Act respecting the Barreau du Québec*, CQLR c B-1; section 26.1 of the *Law Society Act*, RSO 1990, c L.8 (Ontario) and section 4 of the *Chartered Professional Accountants Act*, CQLR c C-48.1, the trustees, being neither lawyers nor chartered professional accountants, cannot issue legal or tax opinions on the nature of the amounts distributed to beneficiaries.

[117] Blue Bridge also alleges that the opinion required in this case cannot be characterized as “information”, as it is neither a fact nor a number. It adds that the CRA auditors acting pursuant to subsection 231.1(1) of the ITA cannot compel taxpayers to reveal their “soft spots”, which are a matter of subjective opinion and do not constitute information as defined in sections 231.1, 231.2 or 231.7 of the ITA (*BP Canada Energy Company v Canada (National Revenue)*, 2017 FCA 61 at para 82).

[118] Finally, Blue Bridge argues that nobody can be required to provide access information that one has never had in one’s possession or to create information or records that do not exist (*Canada (National Revenue) v Amdocs Canadian Managed Services Inc.*, 2015 FC 1234 at para 75).

[119] First, the issue of whether an amount has been disbursed as capital or income is a question of fact, not a matter of opinion. A trustee's role often involves providing financial advice and making transactions and investment decisions. There is nothing to suggest that legal opinions were solicited or provided with respect to these types of decisions. It should also be noted that, in the past, the trustees have been able to supply the Minister with the types of information at issue without objection.

[120] Also, although the ITA does not require the creation of documents that do not exist, subsection 231.5(2) does require Blue Bridge to do everything it is required to do "by or under subsection (1) or sections 231.1 to 231.4", "unless [it] is unable to do so". Based on the evidence before me, Blue Bridge should be able to provide the documents and/or information demanded by the Minister in the requirements at issue.

IV. Conclusion

[121] Basically, I endorse the general reasoning and the legal arguments submitted by the Minister in the written submissions and reasserted at the hearing by counsel.

[122] Blue Bridge is a person required under subsection 231.2(1) of the ITA and Article 26 of the Convention to supply the information and documents required by the Minister. In addition, the Minister required the information and documents for purposes relating to the administration or enforcement of a tax treaty with France.

[123] Nobody is challenging the fact that, in this case, the RFIs were served on Messrs. Roch and Brossard, that they had knowledge of the information and documents required and that these were under their control. Therefore, the first condition is satisfied in this case.

[124] The trustees clearly failed to supply the information and documents required by the Minister within the prescribed time frame, and Blue Bridge continues to refuse to supply the information and documents required by the Minister. Therefore, the second condition is satisfied in this case.

[125] Blue Bridge has not established any grounds for refusing the remedy sought by the Minister. Accordingly, I would exercise my discretion to order Blue Bridge to supply the information and documents required by the Minister.

[126] Finally, following the hearing, the parties agreed that the total amount of costs, including legal fees and disbursements, was to be fixed at \$15,000 and awarded to the successful party.

JUDGMENT in T-813-17, T-1222-17,
T-1223-17, T-1233-18, T-1234-18, T-1235-18, T-1236-18,
T-1237-18, T-1238-18, T-1240-18, T-1241-18, T-1242-18,
T-1243-18, T-1244-18, T-1245-18

THIS COURT’S JUDGMENT is as follows:

1. Within thirty (30) business days from the date of this decision, in other words, by October 13, 2020, Blue Bridge Trust Company Inc. (hereafter referred to as “Blue Bridge”), in its capacity as trustee of Chaudière Trust, Jonction Trust, Jurby Trust, Jasper Trust, Arkadi Trust, Kerpouic Trust, Elk River Trust, Morpho Trust, Saint-Laurans Trust, Vermillon Trust, Wildberry Trust, Cranberry Trust, Violet Trust and Warwick Trust, must comply with the requirements to provide documents and information based on subsection 231.2(1) of the *Income Tax Act* and pursuant to Article 26 of the *Convention Between Canada and France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital* (requirements for information) dated July 20, 2017, and May 28 and 31, 2018.
2. Blue Bridge must comply with the above-mentioned requirements for information by supplying the Minister with the information and documents described in the requirements in its possession or under its control, in particular the following:
 - a) Any information relating to the identification of the settlors of the trusts must be provided for any persons who have contributed property, rights or other assets.
 - b) With respect to the balance sheets, the information and documents must be provided in the available format, including information relating to the

composition of assets and liabilities as of the dates mentioned in the requirements for information.

- c) With respect to the inventories, the information and documents must be supplied in the available format, including information relating to the inventory on the dates mentioned in the requirements for information.
3. The information and documents must be sent to Michel Godbout, Exchange of Information Services, Competent Authority Services Division, International and Large Business Directorate, Compliance Program Branch, Canada Revenue Agency, at 344 Slater Street, 8th floor, Ottawa, Ontario, K1A 0L5.
 4. Blue Bridge's applications are dismissed.
 5. Costs in favour of the Minister of Revenue Canada in the amount of \$15,000.

“Roger R. Lafrenière”

Judge

Certified true translation

Michael Palles, Reviser

FEDERAL COURT

SOLICITORS OF RECORD

DOCKETS: T-813-17, T-1222-17, T-1223-17, T-1233-18, T-1234-18, T-1235-18, T-1236-18, T-1237-18, T-1238-18, T-1240-18, T-1241-18, T-1242-18, T-1243-18, T-1244-18,
T-1245-18

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MINISTER OF NATIONAL REVENUE

PLACE OF HEARING: MONTRÉAL, QUEBEC

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JUDGMENT AND REASONS: LAFRENIÈRE J.

DATED: SEPTEMBER 11, 2020

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