

Federal Court of Appeal



Cour d'appel fédérale

Date: 20191107

Docket: A-87-18

Citation: 2019 FCA 280

**CORAM: DAWSON J.A.
STRATAS J.A.
MACTAVISH J.A.**

BETWEEN:

JOHN CHARLES BEIMA

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

Heard at Edmonton, Alberta, on November 7, 2019.
Judgment delivered from the Bench at Edmonton, Alberta, on November 7, 2019.

REASONS FOR JUDGMENT OF THE COURT BY:

STRATAS J.A.

Federal Court of Appeal



Cour d'appel fédérale

Date: 20191107

Docket: A-87-18

Citation: 2019 FCA 280

**CORAM: DAWSON J.A.
STRATAS J.A.
MACTAVISH J.A.**

BETWEEN:

JOHN CHARLES BEIMA

Appellant

and

THE MINISTER OF NATIONAL REVENUE

Respondent

REASONS FOR JUDGMENT OF THE COURT
(Delivered from the Bench at Edmonton, Alberta, on November 7, 2019).

STRATAS J.A.

[1] Mr. Beima appeals the order dated February 15, 2018 of the Federal Court (*per* McDonald J.) in file T-2047-14. The Federal Court found Mr. Beima in contempt for not complying with a production order under section 231.7 of the *Income Tax Act* R.S.C. 1985, c. 1

(5th Supp). In an exercise of discretion favourable to Mr. Beima, the Federal Court did not impose any penalty for his contempt.

[2] Mr. Beima submits that the Federal Court erred when it found him in contempt. He says that the Federal Court, in another Order dated September 28, 2015, stayed the production order until all of his appeals of the production order were exhausted, including any application for leave to appeal to the Supreme Court. At the time of the contempt proceeding in the Federal Court, an application for leave to appeal to the Supreme Court brought by Mr. Beima concerning the production order was intended.

[3] We reject this submission. The September 28, 2015 stay order provided that the stay expired when, among other things, “the appeal [of the production order was] dealt with by the Federal Court of Appeal”. Upon this Court dismissing Mr. Beima’s appeal (see 2017 FCA 85), the stay expired. Mr. Beima then had to comply completely with the production order or move for an interim and further extension of the stay. He did neither.

[4] Mr. Beima also relies on a provision of the stay order that kept it in place until “the appeal is...otherwise terminated” and he says that this contemplated an application for leave to appeal to the Supreme Court. The Federal Court did not read the order this way and neither do we. The order is unambiguous: the stay remained in place only while the appeal in this Court was extant.

[5] Mr. Beima also challenges the validity of the Federal Court's contempt order on substantive and procedural grounds. To succeed, he must establish an error in law or extricable legal principle such as a misunderstanding of the prerequisites for a finding of contempt, palpable and overriding error or procedural unfairness on the part of the Federal Court. When the reasons contained in the order under appeal are reviewed in light of the record before the Federal Court, we see none of these things.

[6] In oral submissions, Mr. Beima alleged bias against the Federal Court. There is no basis whatsoever for such an allegation in this case.

[7] The appeal will be dismissed with costs fixed in the amount of \$500, all inclusive.

"David Stratas"

J.A.

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET:

A-87-18

**APPEAL FROM AN ORDER OF THE HONOURABLE JUSTICE McDONALD DATED
FEBRUARY 15, 2018, DOCKET NO. T-2047-14**

STYLE OF CAUSE:

JOHN CHARLES BEIMA v THE
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING:

Edmonton, Alberta

DATE OF HEARING:

NOVEMBER 7, 2019

REASONS FOR JUDGMENT OF THE COURT BY:

DAWSON J.A.
STRATAS J.A.
MACTAVISH J.A.

DELIVERED FROM THE BENCH BY:

STRATAS J.A.

APPEARANCES:

John Charles Beima

ON HIS OWN BEHALF

Margaret McCabe

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Nathalie G. Drouin
Deputy Attorney General of Canada

FOR THE RESPONDENT