

Citation: 2008 TCC 383

Dockets: 2007-4700(IT)I

BETWEEN:

DEBORAH JOANNE MCDOUGALL,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

CERTIFICATION OF TRANSCRIPT OF
REASONS FOR JUDGMENT

Let the attached certified transcript of the Reasons for Judgment delivered orally from the Bench at Kamloops, British Columbia, on May 27, 2008, be filed.

“L.M. Little”

Little J.

Signed in Vancouver, British Columbia, this 3rd day of July 2008.

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TAX COURT OF CANADA
IN RE: THE INCOME ACT
2007-4700(IT)I

BETWEEN:

DEBORAH JOANNE McDOUGALL,
Appellant;

- and -

HER MAJESTY THE QUEEN,
Respondent.

Held before Mr. Justice L. Little in Courtroom No. 2B, Law
Courts of British Columbia, 455 Columbia Street, Kamloops,
B.C., on Tuesday, May 27th, 2008.

APPEARANCES:

No appearance for Appellant;
Mr. Andrew Majawa, For the Respondent.

THE REGISTRAR: C. DeSantos

Allwest Reporting Ltd.
12th Flr. - 1125 Howe Street
Vancouver, B.C.
V6B 3A7
Per: A.B. Lanigan

1 REASONS FOR JUDGMENT
2 (Delivered Orally from the Bench at
3 Kamloops, B.C. on May 27th, 2008)
4 JUSTICE: This appeal was set down for
5 hearing by the Court at 9:30 A.M. on Tuesday, May 27, 2008
6 in the Law Courts Building in the City of Kamloops. On
7 May 27, 2008 the Registrar called the appeal for hearing.
8 The Appellant did not appear. Mr. Majawa, counsel for the
9 Respondent said that on May 23rd, 2008 the Department of
10 Justice received a letter from the Appellant, which stated
11 that Mr. Majawa should be appointed the -- what did she
12 call you, the "Fiduciary Debtor", is that what it was?
13 MR. MAJAWA: I believe so, yes.
14 JUSTICE: Just bear with me, I just want
15 to get the exact words.
16 "Therefore I..."
17 And the Appellant gives her name
18 "p'ixya'qn",
19 "...hereby nominate and do appoint **Andrew**
20 **Majawa...Counsel** as being qualified to fulfill the position
21 of "**Fiduciary Debtor**" for the corporate entity described
22 above in all-capital-letter-assemblages..."
23 And so on. Mr. Majawa said that he is not
24 prepared to act as a Fiduciary Debtor for the Appellant,
25 nor to represent the Appellant on her behalf. Mr. Majawa,

1 counsel for the Respondent, moved that the appeal be
2 dismissed for want of prosecution pursuant to Rule 18.2(1)
3 of the Informal Rules. The Court adjourned the appeal
4 until 10:00 A.M., and instructed the Registrar to check
5 with court officials in the courthouse to determine if the
6 Appellant was available. At 10:00 A.M. counsel for the
7 Respondent moved that the appeal be dismissed for want of
8 prosecution, and the Registrar indicated that there was no
9 sign of the Appellant in the courthouse today. Before
10 dealing with the motion, I wish to comment briefly on a
11 comment made by the Appellant in her Notice of Appeal. In
12 the Notice of Appeal the Appellant states, paragraph 2,

13 "I have recently learned that I, with a
14 status of a full liability free willed woman, of no
15 intention or knowledge of being any form of type of
16 incorporated entity or being a commercial "also known as"
17 or of my being a ward of the Crown, am not a person, a
18 limited liability, legal fiction. I am therefore not a
19 fictional entity called a taxpayer subject to the Income
20 Tax Act of Canada."

21 Canada's Constitution provides that
22 Parliament has the authority to pass laws to impose
23 taxation on residents of Canada. Parliament has done
24 this, and the *Income Tax Act* was passed by the Parliament
25 of Canada. Since the Appellant is a resident of Canada

1 and since the Appellant received employment income and EI
2 benefits in the 2006 taxation year, she is subject to tax
3 on this income. The Appellant's argument that since she
4 is not a fictional entity called a taxpayer is without
5 merit. I grant the motion made by Mr. Majawa that the
6 appeal be dismissed for want of prosecution, and the
7 appeal is dismissed. Before concluding my remarks I want
8 to ask the Registrar to make sure that the document which
9 was received this morning from the Appellant be returned
10 to her, so that she has her birth certificate and whatever
11 document -- should make a copy of that document, which is
12 called Exhibit 2, and we should make sure that Mr. Majawa
13 has a copy, but we should return the original documents
14 back to the Appellant, to make sure that we are not
15 responsible for losing whatever those documents are if she
16 thinks they are of importance to her. So Mr. Majawa,
17 thank you for your help, sir. Appeal dismissed, and we
18 will see what develops from there.

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I HEREBY CERTIFY THAT THE FOREGOING
is a true and accurate transcript
of the proceedings herein to the
best of my skill and ability.

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A.B. Lanigan, COURT REPORTER

CITATION: 2008 TCC 383

COURT FILE NO.: 2007-4700(IT)I

STYLE OF CAUSE: Deborah Joanne McDougall
v. Her Majesty The Queen

PLACE OF HEARING: Kamloops, British Columbia

DATE OF HEARING: May 27, 2008

REASONS FOR JUDGMENT BY: The Honourable Justice L.M. Little

DATE OF JUDGMENT: July 3, 2008

APPEARANCES:

For the Appellant: No one appeared
Counsel for the Respondent: Andrew Majawa

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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