

BETWEEN:

MICHAEL WILLIAM MACDONALD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

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For the Appellant:                      The Appellant himself

Counsel for the Respondent:        David I. Besler

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ORDER

Upon considering the Respondent's motion filed on June 23, 2009 for an order dismissing the appeal or an amendment to the order dated May 28, 2009;

Upon considering the Appellant's motion dated August 19, 2009 to have Webb J. and David I. Besler sign a legal document stating that there is a certified copy of the *Income Tax Act*, in order for this case to move forward;

And upon considering the Respondent's written submissions received on August 28, 2009 regarding the Appellant's motion;

In accordance with the attached reasons for order, with respect to the Respondent's motion, the Appellant is ordered to answer, on or before November 16, 2009, all the questions in the Respondent's written examination for discovery dated February 18, 2009 with the exception of question 1(c). Costs in respect of the Respondent's motion shall be in the cause.

With respect to the Appellant's motion, it is dismissed with costs of \$1,000 to the Respondent in any event of the cause, in accordance with the reasons for order. Those costs are payable on or before October 20, 2009.

Signed at Ottawa, Canada, this 14<sup>th</sup> day of September 2009.

"Gaston Jorré"

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Jorré J.

Citation: 2009 TCC 458

Date: 20090914

Docket: 2008-625(IT)G

BETWEEN:

MICHAEL WILLIAM MACDONALD,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

### **REASONS FOR ORDER**

#### **Jorré J.**

[1] The Respondent filed a motion on June 23, 2009 seeking to have the appeal dismissed on the basis that the Appellant did not comply with the order of Webb J. dated May 28, 2009. In the alternative, the Respondent seeks an amendment to Webb J.'s order requiring the Appellant to answer all of the Respondent's questions on the written examination for discovery as well as an extension of time for the Appellant to do so.

[2] In turn, the Appellant brings a motion of his own dated August 19, 2009.

[3] Because of the way the earlier motion before Webb J. was framed, the order of Webb J. dealt only with a portion of the written questions sent by the Respondent to the Appellant. The Respondent is entitled to have answers to all of the written questions with the exception of question 1(c). The Appellant did answer the questions that Webb J.'s order dealt with. However, he did not do so in the form required by the *Tax Court of Canada Rules (General Procedure)*. His answers also included certain submissions unrelated to answering the written questions. It would not be appropriate at this point to simply dismiss the Appellant's appeal as requested by the Respondent. However, the Respondent is entitled to have all the questions in its written examination for discovery dated February 18, 2009 answered with the exception of question 1(c).

[4] Accordingly, I order that the Appellant answer all of the Respondent's questions on written examination for discovery, except for question 1(c), and I order him to do so on or before November 16, 2009.

[5] I now turn to the motion made by the Appellant. In his motion, the Appellant raises a number of arguments that are entirely without merit. For example, he claims to be a "natural free will man" who has not chosen to contract with Canada and is not subject to the *Income Tax Act* (the "ITA"). Some of the Appellant's arguments overlap with an earlier motion dated April 27, 2009 which he made and which was dealt with in Webb J.'s order of May 28, 2009. Webb J. also indicated in response to that earlier motion by the Appellant that the grounds and issues raised by the Appellant were without merit. In this case, it is not entirely clear what the Appellant seeks but he does seek to have a document signed by Webb J. and counsel for the Respondent stating the date the *ITA* was passed and the certified number of the *ITA*. He also appears to be demanding that this case be thrown out of court and does not appear to understand that the consequence of that will be to make him liable for the amount of tax which he contests.

[6] The Appellant's motion being entirely without merit, it will be dismissed.

[7] I now turn to costs. With respect to the Respondent's motion, costs will be in the cause. With respect to the Appellant's motion, I award costs to the Respondent, given that Webb J.'s earlier order indicated that many of the issues raised by the Appellant were entirely without merit, given that the Appellant is again raising much the same arguments and given the fact that the current motion is entirely without merit. Those costs shall be in any event of the cause. I set these costs at \$1,000 which shall be paid on or before October 20, 2009.

[8] The notice of appeal and reply reveal more conventional tax issues such as the validity of certain expenses claimed as deductions. I urge the Appellant to focus on these matters in pursuing his appeal rather than an illusory claim that he is not subject to the *ITA*. I also urge the Appellant to consider retaining a lawyer.

Signed at Ottawa, Canada, this 14<sup>th</sup> day of September 2009.

"Gaston Jorré"

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Jorré J.

CITATION: 2009 TCC 458

COURT FILE NO.: 2008-625(IT)G

STYLES OF CAUSE: MICHAEL WILLIAM MACDONALD v.  
HER MAJESTY THE QUEEN

REASONS FOR ORDER BY: The Honourable Justice Gaston Jorré

DATE OF ORDER: September 14, 2009

REPRESENTATIVES:

For the Appellant: The Appellant himself

Counsel for the Respondent: David I. Besler

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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