

Dockets: 2023-1512(IT)I
2022-2890(IT)I
2020-2107(IT)I

BETWEEN:

TONY DOUSSOT,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

[OFFICIAL ENGLISH TRANSLATION]

Motion heard at Montréal, Quebec, on September 19, 2024

Before: Associate Judge Sophie Matte

Appearances:

For the appellant:

The appellant himself

Counsel for the respondent:

Éliane Mandeville
Julien Dubé-Sénécal

ORDER

UPON motion by the appellant for copies of documents;

AND UPON reading the written representations and upon hearing the parties' oral submissions;

For the reasons attached, the motion is allowed to the extent that the respondent is to provide to the appellant only documents n. and o. of Annex A, which had already been done as of the date of this order; and

The appellant's appeal from the notices of reassessment dated April 22, 2022, relating to the 2016, 2017 and 2018 taxation years will now be heard in file 2023-

1512(IT)I. This order will be filed in files 2020-2107(IT)I and 2022-2890(IT)I for the purposes of clarity only.

Without costs.

Signed at Ottawa, Canada, this 9th day of January 2025.

“Sophie Matte”

Matte A.J.

Translation certified true
on this 21st day of August 2025.

Vera Roy, Senior Jurilinguist

Citation: 2025 TCC 1
Date: 20250109
Dockets: 2023-1512(IT)I
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2020-2107(IT)I

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REASONS FOR ORDER

Matte A.J.

I. Introduction

[1] The appellant seeks an order requiring the respondent to produce documents that he considers essential to the conduct of his appeal.

[2] A brief procedural history is needed here to put the appellant's motion in context.

[3] On November 17, 2020, the appellant filed a notice of appeal with the Tax Court of Canada against reassessments for the 2016 and 2017 taxation years and an initial assessment for 2018 made following an audit by the Canada Revenue Agency (the "CRA"). In the context of this appeal, an agreement was reached between the appellant and the respondent, resulting in the parties signing a consent to judgment, which they filed with the Registry of the Court on March 11, 2022.

[4] Consequently, the Court rendered judgment on March 28, 2022, referring the file back to the Minister for reconsideration and reassessment in accordance with the terms of the attached consent to judgment.

[5] The Minister of National Revenue (the “Minister”) issued notices of reassessment on April 28, 2022. Considering that these reassessments were not consistent with the settlement entered into with the respondent, the appellant applied to the Court to reopen his appeal file, but his application was dismissed. The Registry suggested that the appellant object to the reassessments instead. The appellant then appealed that decision to the Federal Court of Appeal, but was unsuccessful (see *Doussot v. Canada*, 2022 FCA 199). Finally, following a motion by the appellant, this Court allowed that the documents filed be deemed to constitute an appeal from the reassessments made on April 28, 2022.

[6] The disposition of the order of March 3, 2023, *Doussot v. The King*, 2023 TCC 26, reads as follows:

IT IS ORDERED THAT:

1. Registry will open a new appeal file for which Mr. Doussot’s motion materials constitute a sufficient notice of appeal as of the date this motion was filed, and for which, if necessary, an extension is hereby granted under section 167 of the Act.

2. Mr. Doussot will have 90 days to file an amended notice of appeal or a fresh notice of appeal that is focused on:

- 1) the terms of the settlement;
- 2) whether the settlement agreement correctly sets out those terms[;]
- 3) whether the reassessment properly implements those terms; and
- 4) any other reasons that bring the validity of the settlement agreement into question.

This is needed for the respondent to fully understand and reply to Mr. Doussot’s notice of appeal. It is also needed to focus the parties and the Court on the issues in dispute.

3. The respondent will file its reply within 60 days of the filing of Mr. Doussot’s amended notice of appeal.

[7] The appellant filed an amended notice of appeal setting out the terms of the settlement reached with the respondent, the reasons why the written settlement agreement does not correctly set out the terms of that settlement, the reasons why the notices of reassessment fail to properly implement either the settlement reached or the terms of the written settlement agreement, and other grounds challenging the

validity of the settlement agreement. The amended notice of appeal also refers to facts discovered after the judgment was rendered.

[8] The respondent filed a reply to the amended notice of appeal.

[9] A case management conference took place on November 7, 2023, culminating in the Court ruling that the motion to produce documents filed by the appellant on February 11, 2023, would be decided by a judge if the parties could not agree on the documents before the hearing of the appeal on the merits was scheduled. Hence, this hearing.

II. Motion

[10] In his February 11, 2023, motion to produce documents, the appellant seeks copies of the documents listed in Annex A. The respondent submitted his position in writing with respect to each of the requested documents. The appellant then filed a reply in which he added a list of more documents that he wants produced. This list appears in Annex B. Although those documents were not included in the appellant's motion filed in February 2023, I asked the parties at the hearing to make submissions regarding the additional documents to resolve the issue as a whole.

III. Parties' positions

Appellant's position

[11] The appellant submits that all the documents in Annex A are essential to the conduct of his appeal. According to him, the documents are necessary to defend his positions; to prove that his income tax returns were correct; to substantiate his diligent reporting and the CRA's acceptance; and, finally, to challenge the additional reviews, which he considers arbitrary and abusive.

[12] At the hearing, the appellant explained that in some cases he is requesting copies of documents that he himself submitted to the CRA during the audit without keeping a copy because he did not expect to end up in dispute with the CRA. Other requests are for documents that the CRA sent to the appellant but that he did not keep.

[13] As for the documents in Annex B, the appellant submits that he needs them to substantiate the correctness of his 2016, 2017 and 2018 income tax returns and to challenge the arbitrary review carried out by the CRA.

Respondent's position

[14] With respect to many of the documents in Annex A, the respondent is of the view that the description given is too vague and imprecise and he is therefore unable to track down the documents. Regarding others, the respondent submits that they came from the appellant, who should therefore have retained a copy, or that they concern third parties and cannot be disclosed to the appellant. The respondent also argues that, in many instances, the documents are not relevant to this dispute.

[15] It is important to note that in communicating his position on the motion, the respondent sent the appellant an 853-page electronic file containing, among other things, the CRA's audit file for the appellant's 2016, 2017 and 2018 taxation years. A hard copy of that file was also provided to the appellant. This disclosure was made in good faith, with no admission as to the relevance of those documents to this dispute.

[16] In my view, that disclosure satisfied many of the appellant's requests. I will come back to that.

[17] As for the documents in Annex B, the respondent submits that they mainly consist of publicly available guides, forms and other documents. Otherwise, they are documents that were sent by the appellant to third parties and the CRA does not have a copy. Furthermore, the respondent is of the opinion that the documents are not relevant to this dispute.

[18] The parties have submitted no authorities in support of their respective positions.

Annex A documents no longer subject to the motion

[19] At the hearing, the appellant acknowledged having received documents a., c., f. and k. He also withdrew his request for documents l. and m.

[20] The respondent agreed to disclose document n., which was done within hours after the hearing.

[21] Therefore, I will not be addressing those documents in detail.

IV. Analysis

[22] The *Tax Court of Canada Act* and the informal procedure rules do not provide for the pre-hearing discovery of documents or examination for discovery. During a case management conference in this dispute, the Court scheduled a hearing to resolve the issue of disclosure of the documents requested by the appellant. I will therefore rely on the principles observed in general procedure cases, with such modifications and flexibility as required for an informal procedure appeal.

Relevance

[23] With respect to the disclosure of documents, relevance is determined by the issues raised in the pleadings.

[24] The pleadings in this case relate to the notices of reassessment issued on April 28, 2022, for the 2016, 2017 and 2018 taxation years arising from the agreement between the parties and the consent to judgment filed.

[25] The notice of appeal describes the terms of the settlement reached and posits that the terms agreed to orally by the parties are not properly reflected in the written settlement agreement. It also sets out grounds to challenge the validity of the settlement agreement, which relate to reasonableness, a leonine convention, the imposed consideration period and fraud.

[26] The reply to the notice of appeal sets out the sequence of events surrounding the parties entering into the settlement agreement and the terms of that agreement.

[27] Last, the issue raised by the respondent is whether the Minister made the notices of reassessment dated April 28, 2022, correctly and in accordance with the agreement reached between the parties.

[28] In discussions with the parties at the hearing, to put the dispute in context, I made reference to the “current dispute”, which seeks to determine whether the agreement reached is valid and whether the Minister made the notices of reassessment dated April 28, 2022, correctly and in accordance with that agreement. I also referred to a “potential dispute” that would arise if the reassessments made following the agreement were vacated by the Court. This potential dispute would therefore seek a ruling on the initial assessment and the reassessments made on June 28, 2019, following the audit.

[29] I would also add that the appellant’s initial appeal filed in November 2020 regarding the notices of reassessment of June 28, 2019, and his objection to the

CRA's audit ended with this Court's judgment of March 28, 2022. The pleadings and allegations contained therein are therefore irrelevant to this motion.

[30] In light of the foregoing, I will assess the relevance of the requested documents in the context of the current dispute on the entering into and implementation of the agreement.

[31] It is well established by this Court's case law that at the stage of an interlocutory motion such as this one, relevance must be "broadly and liberally construed and wide latitude should be given" (see in particular *Baxter v. The Queen*, 2004 TCC 636 at paragraph 13, often repeated).

[32] Finally, I note that there is a semblance of relevance when a party demanding a document demonstrates that the information it contains may advance his or her own case or damage his or her adversary's case (*Owen Holdings Limited v. Canada*, [1997] 3 C.T.C. 2286 at paragraph 29).

The documents requested

[33] The majority of the documents requested by the appellant pertain to the audit that led to the reassessments for 2016 and 2017 and the initial assessment for 2018 dated June 28, 2019. The appellant argues that he needs them to substantiate the correctness of his original tax returns and to challenge the CRA's audit and resulting reviews, which he considers arbitrary and abusive. As explained above, those issues are not, or are no longer, before the Court.

[34] In addition, the appellant has not shown me how these documents would be useful to him to advance his own case or damage the respondent's case in this appeal, which, I reiterate, concerns the settlement agreement and the reassessments of April 22, 2022.

[35] For these reasons, I am of the opinion that documents b., d., e., g., h., i., j., m. bis and p. are not relevant to the dispute currently before the Court. I will review them below for greater clarity.

[36] The information requested in document b. represents the answers provided by the appellant to the CRA questionnaire as part of the audit. In addition to being irrelevant to the current dispute, the information appears to be part of the 853-page electronic file disclosed to the appellant.

[37] Documents d. and e. are identical to documents a. and b. but for a different taxation year. They are not relevant.

[38] Document g. is a letter sent by the CRA to the appellant's former spouse as part of the audit of their respective files. In addition to containing confidential information on a third party which cannot be disclosed to the appellant under section 241 of the *Income Tax Act*, that letter is not relevant to this dispute.

[39] Document h. consists of photos of the written responses to the CRA questionnaire by the appellant and his former spouse, submitted during the audit. According to the appellant, these photos show the answers and documents provided, neatly organized by relevant year and tax line and presented in two separate envelopes. The appellant explained that he sent these photos to the CRA and to the Minister without keeping a copy for himself.

[40] The appellant explained that document i. consists of photos of documents that were returned to him by the CRA, haphazardly stuffed in one envelope for him and his spouse. He stated that he had sent these photos to the Minister without keeping copies.

[41] Again, I do not see the relevance of these photos to the dispute before the Court.

[42] Document j. is an access to information request letter sent by the appellant, of which he did not keep a copy. As the respondent pointed out, access to information requests are forwarded to, processed by and stored in a different department of the CRA than audits. This letter is therefore not in the appellant's audit file or in the electronic file that was sent. In any event, it is not relevant to this dispute.

[43] As for document m. bis, it contains information regarding a corporation for which the appellant served as an authorized representative. As a courtesy, the respondent provided copies of the information regarding this corporation that was relevant to the appellant's 2016, 2017 and 2018 audit. These documents are at pages 703 to 836 of the electronic file, which I find satisfies the appellant's motion. I reiterate, however, that those documents are not relevant to this dispute.

[44] Document p. refers to notices of reassessment made in respect of the appellant's former spouse. As a general rule, this confidential information cannot be disclosed to the appellant, a third party, unless certain exceptions are met. As explained by counsel for the respondent, information in a spouse's tax file, such as

his or her income, used to assess the other spouse, can be disclosed. This principle was reiterated in *Scott v. The Queen*, 2017 TCC 224 at paragraph 61. In this case, the information is part of the electronic file sent to the appellant. I repeat, however, that those documents are not relevant to this dispute.

[45] Lastly, I am of the opinion that document o., which represents all the supporting documents sent by the appellant to Ms. Mandeville, is relevant to this dispute. It comprises the documents that the appellant provided to counsel for the respondent in the negotiations that led to the settlement agreement at issue. That said, the application does not specify the date on which these documents were sent or the nature of the documents provided. At the hearing, counsel for the respondent stated that pages 837 to 848 of the electronic file contain a copy of all the emails she received from the appellant that included attachments. The appellant cannot confirm that all of the emails he sent are contained in the electronic file. In light of the submissions made, I am of the view that the motion has been satisfied by the respondent.

Additional documents requested

[46] As noted above, the appellant added a list of documents not included in his original motion to his reply. This list, which includes three applications made by the appellant in 2020 and 2021 as part of his November 2020 appeal, can be found in Annex B. I have kept the numbering used by the appellant, despite the sometimes repetitive wording.

[47] At the hearing, the appellant indicated that these documents are probably not relevant to this dispute since they relate to the audit for the 2016, 2017 and 2018 taxation years and to the adjustments made.

[48] The respondent maintained that these documents are not relevant. Furthermore, documents a. to s. consist of public returns, guides and forms, whereas the second series of documents a. to g. comprises correspondence sent to the Minister or to third parties.

[49] I agree with the respondent. I would add that documents c., d., e. and f. from the April 15, 2021, email appear to repeat requests from Annex A.

V. Conclusion

[50] With the exception of documents n. and o. in Annex A, which have already been disclosed to the appellant, the documents requested by the appellant are not relevant to this dispute.

[51] I will therefore not order the disclosure of further documents.

VI. Appeal file

[52] Before concluding, I would like to address a procedural issue. The order of March 3, 2023, directed the Registry to open a new appeal file for this dispute. This does not appear to have been done, which creates confusion for the parties and the Registry since the pleadings filed often bear different or multiple file numbers due to the history of the dispute between the appellant and the CRA.

[53] To remedy this situation, I order that file number 2023-1512(IT)I is now the appeal file with respect to the notices of reassessment dated April 22, 2022, for the 2016, 2017 and 2018 taxation years. Any pleading or document relating to this dispute is to henceforth bear that number, and only that number, and be filed only in this record.

[54] This order will be filed in 2023-1512(IT)I, as well as in 2022-2890(IT)I and 2020-2107(IT)I for the purposes of clarity only.

[55] For all these reasons, the appellant's motion for copies of documents is allowed with respect to documents n. and o. of Annex A only, which have already been provided to the appellant as of the date of this order.

[56] The motion is dismissed in all other respects.

[57] Without costs.

Signed at Ottawa, Canada, this 9th day of January 2025.

"Sophie Matte"

Matte A.J.

Translation certified true
on this 21st day of August 2025.

Vera Roy, Senior Jurilinguist

CITATION: 2025 TCC 1

COURT FILE NOS.: 2023-1512(IT)I
2022-2890(IT)I
2020-2107(IT)I

STYLE OF CAUSE: TONY DOUSSOT AND HIS
MAJESTY THE KING

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: September 19, 2024

REASONS FOR ORDER BY: Associate Judge Sophie Matte

DATE OF ORDER: January 9, 2025

APPEARANCES:

For the appellant: The appellant himself

Counsel for the respondent: Éliane Mandeville
Julien Dubé-Sénécal

COUNSEL OF RECORD:

For the appellant:

Name: The appellant himself

For the respondent: Shalene Curtis-Micallef
Deputy Attorney General of Canada
Ottawa, Canada

ANNEX A

a.	CRA review letter addressing several questions about the 2016 taxation year
b.	Appellant's written response to the CRA review letter addressing several questions about the 2016 taxation year
c.	Volunteer diploma awarded by the CRA for providing help with filling out tax returns in 2017
d.	CRA review letter addressing many questions relating to the 2017 taxation year
e.	Appellant's written response to the CRA review letter addressing many questions relating to the 2017 taxation year
f.	Volunteer diploma awarded by the CRA for providing help with filling out tax returns in 2018
g.	Five-page letter dated May 10, 2019, from Diane Lebel of the CRA's Refund Examination Section to Jonathan Heinrich
h.	Photos of the appellant's and his former spouse's written answers, organized by year and tax line and placed in two separate envelopes, left with the CRA on René-Lévesque Boulevard West in Montréal on or around May 24, 2019
i.	Photos of the single CRA envelope addressed solely to Tony Doussot, containing some of the documents sent earlier in disarray
j.	Written application for the appellant's personal tax file
k.	Copy of the appellant's personal tax file
l.	Written application for the tax file of Fondation Soutenir les Victimes
m.	Copy of the Fondation's tax file
m. bis	Copy of 9302-4503 Québec Inc.'s tax file
n.	Email accompanying the consent to judgment
o.	All supporting documents sent by the appellant to Ms. Mandeville
p.	All notices of reassessment from Jonathan Heinrich for the 2016, 2017, 2018 and 2019 taxation years, i.e. before separation (2019) and before

	divorce (in Quebec, in 2021). The divorce is currently not recognized by the French authorities.
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ANNEX B

Documents requested in the letter of August 20, 2020:	
a.	T2 return
b.	T4012 guide
c.	T2200 form
d.	Legal reference to the requirement that [TRANSLATION] “totals must be reconciled with the amounts claimed”
e.	4091 guides for 2016, 2017 and 2018
f.	78-1084 circulars for 2016, 2017 and 2018
g.	Subsection 230(4) of the <i>Income Tax Act</i>
h.	P148 booklet
i.	Act, by-law and local directives for line 364 (2016, 2017 and 2018)
j.	Act, by-law and local directives for line 162 (2016, 2017 and 2018)
k.	Act, by-law and local directives for line 135 (2016, 2017 and 2018)
l.	Act, by-law and local directives for line 221 (2016, 2017 and 2018)
m.	Act, by-law and local directives for line 229 (2016, 2017 and 2018)
n.	Act, by-law and local directives for line 232 (2016, 2017 and 2018)
o.	Act, by-law and local directives for line 453 (2016, 2017 and 2018)
p.	Act, by-law and local directives for line 330 (2016, 2017 and 2018)
q.	Act, by-law and local directives for line 457 (2016, 2017 and 2018)
r.	Act, by-law and local directives for line 319 (2016, 2017 and 2018)
s.	Act, by-law and local directives for line 409 (2016, 2017 and 2018)
Documents requested in the email of April 15, 2021:	
a.	Emails to the Minister with attachments
b.	All exchanges with the charity and registration number department

c.	Volunteer diplomas sent by the CRA
d.	Copies of documents sent for each review (2016, 2017, 2018 and 2019) and for the three-year review
e.	Copies of envelopes sent and received by the CRA
f.	Correspondence and exchanges with the CRA ombudsperson
g.	Correspondence and exchanges with Ms. Hawara of the appeals office