

**91448-1**  
**Kelowna Registry**

**In the Provincial Court of British Columbia**  
**(BEFORE THE HONOURABLE JUDGE R.R. SMITH)**

**Kelowna, B.C.**  
**August 4, 2020**

**REGINA**

**v.**

**STEVEN JAMES MERRILL**

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**PROCEEDINGS AT TRIAL**

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**COPY**

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**Crown Counsel:**

**F. Lepine**

**Appearing on his own behalf:**

**S. Merrill**

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<b>EXHIBIT 8: Booklet of documents, first page entitled "Verified Affidavit of Fact", date stamped March 5, 2020 .....</b>	<b>23</b>
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## Proceedings

1 Kelowna, B.C.  
2 August 4, 2020  
3  
4 MR. LEPINE: Yes, good morning, Your Honour. Francois  
5 Lepine, federal Crown. Calling the matter of Mr.  
6 Merrill.  
7 THE ACCUSED: Good morning. On the record again, I do  
8 respond from time to time to the name Steven  
9 Merrill, Steven James Merrill, or Steve Merrill,  
10 but I reserve all rights to that name and waive  
11 all privileges.  
12 THE COURT: Thank you. Come forward.  
13 THE ACCUSED: Before I come forward, I'd just like to  
14 clarify again, who's bringing the charges in this  
15 matter exactly?  
16 THE COURT: Mr. Merrill, are you calling any other  
17 evidence?  
18 THE ACCUSED: I'm trying to confirm who's bringing the  
19 charges for certain.  
20 THE COURT: No, I'm not debating with you anymore.  
21 THE ACCUSED: And -- and the --  
22 THE COURT: You --  
23 THE ACCUSED: -- and the jurisdiction which --  
24 THE COURT: Do you have any other witnesses you're  
25 calling? We adjourned it to today's date to see  
26 if there was any other evidence to be called.  
27 THE ACCUSED: Can I ask again the jurisdiction in which  
28 the Crown's proceeding?  
29 THE COURT: Mr. Merrill --  
30 THE ACCUSED: You can call me Steve.  
31 THE COURT: And I can call you Mr. Merrill.  
32 THE ACCUSED: You can, but as long as you know that I'm  
33 reserving all rights to that name and waiving all  
34 privileges.  
35 THE COURT: Mr. Merrill, I'll tell you for the last  
36 time, you're charged under the *Income Tax Act*.  
37 THE ACCUSED: Merrill -- Merrill is charged, yes.  
38 THE COURT: I used the word quasi-criminal. Maybe  
39 that's a mistake using that word with you. You  
40 are in criminal court because the process involved  
41 is under the *Criminal Code*. Under the *Criminal*  
42 *Code*, it applies to other statutes besides charges  
43 under the *Criminal Code*. An example is charges  
44 under the *Income Tax Act* that then fall under the  
45 *Criminal Code* process. You -- for example, when  
46 you did not enter a not guilty plea at the outset,  
47 or any plea, I then entered on your behalf a not

**Proceedings**

1 guilty plea. How did I do that? I did that under  
2 the *Criminal Code* because that's the rules of  
3 procedure that are applying here.  
4 And who's charged you? It is the Crown that  
5 has charged you, the federal Crown.  
6 THE ACCUSED: So is this --  
7 THE COURT: So we've started this trial, you've given  
8 your evidence, and now I'm asking whether you had  
9 any other evidence that you were going to be  
10 calling.  
11 THE ACCUSED: Before we move in that direction, can you  
12 confirm for me that the plea that you entered on  
13 March 6th on behalf of the accused person Merrill  
14 has been revoked?  
15 THE COURT: I can confirm with you that it -- it has  
16 not been revoked, that the plea is still in play,  
17 and here we are trying to complete this trial in  
18 spite of your best efforts to have that not  
19 happen.  
20 THE ACCUSED: Oh, I'm happy to.  
21 THE COURT: Well, then, come forward and call your  
22 evidence.  
23 THE ACCUSED: I'd be happy to come forward, and accept  
24 your offer to come forward.  
25 THE COURT: I'm not offering. You don't have to call  
26 evidence. I'm going to give you one last  
27 opportunity to ask you whether you're calling  
28 evidence. And if you don't tell me that you are,  
29 then I'm going to move on to the next step of  
30 submissions.  
31 THE ACCUSED: I'll accept your offer to come forward,  
32 step on the ship.  
33 THE COURT: You're not in admiralty court. But are you  
34 calling evidence?  
35 THE ACCUSED: Where am I?  
36 THE COURT: Mr. Merrill --  
37 THE ACCUSED: Steve.  
38 THE COURT: -- don't be ridiculous. I just told you  
39 you're in criminal court.  
40 THE ACCUSED: Well, then, why the -- why -- why didn't  
41 that come up on March 6th when I asked --  
42 THE COURT: It did.  
43 THE ACCUSED: -- where is the victim?  
44 THE COURT: I tried explaining to you as best I  
45 could --  
46 THE ACCUSED: Well, you used --  
47 THE COURT: -- that you were charged under the *Income*

**Proceedings**

1           Tax Act but it's quasi-criminal because the  
2           process was there. And -- but you --  
3 THE ACCUSED: And then I asked for some rules of  
4           procedure for quasi-criminal matters. Because the  
5           Crown has failed to state this is a criminal  
6           matter --  
7 THE COURT: And --  
8 THE ACCUSED: -- and I've asked them three times.  
9 THE COURT: I'm going to ask you one last time.  
10          Really, last time I'm asking you. Do you want to  
11          call any further evidence? That's a yes/no  
12          answer.  
13 THE ACCUSED: Yes.  
14 THE COURT: Then call it.  
15 THE ACCUSED: I call Arlen Schulz.  
16 THE COURT: Okay. Page Arlen Schulz.  
17          Are you Arlen Schulz? Come to the witness  
18          stand.

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**ARLEN SCHULZ**

a witness called for the  
Accused, affirmed.

THE CLERK: And please state your full name and spell  
it for the record as well.

A Arlen, A-r-l-e-n.

THE CLERK: Your Honour, I'm going to need the witness  
to speak up.

THE COURT: Yes, you're going to need to speak up so I  
can hear and so that it can be recorded. Arlen.  
Did you say A-r-l-a-n?

A A-r-l-e-n.

THE COURT: L-e-n.

A Yes.

THE CLERK: Last name.

A Schulz, S-c-h-u-l-z.

MR. LEPINE: Your Honour, if I may, just before we  
start, there's something I would like to address.

THE ACCUSED: Isn't it -- isn't it my opportunity here?

THE COURT: I know you are frequently interrupting,  
thinking that somehow you're being victimized with  
this. I don't know what it is that he wants, so,  
sure, I'm going to hear what he has to say, and  
then I'll rule. I can't rule on things until I  
hear what it is that he's been saying.

MR. LEPINE: Yes. Over the last few months I have been  
advised on a number of occasions by sheriffs that

**Arlen Schulz (for Accused)**  
**Proceedings**

1 Mr. Merrill might be livestreaming or recording  
2 court proceedings. Mr. Merrill has actually sent  
3 an email to myself and to my supervisor advising  
4 us that he had recording from the courtroom on  
5 March 6th, and even offered to send it to the  
6 Crown. And Your Honour will remember that on the  
7 last occasion he indicated to the court that his  
8 phone was off, then it rang shortly thereafter.  
9 The Crown is seeking an order that Mr.  
10 Merrill not be in possession of a cellphone in the  
11 courtroom.  
12 THE ACCUSED: We've -- we've already had this  
13 discussion about a recording on July 13th. A  
14 recording does exist but I did not make it. The  
15 full --  
16 MR. LEPINE: Well --  
17 THE ACCUSED: -- the full transcript of the events on  
18 March 6th and March 13th, as dictated by the --  
19 the clerk here, are readily available for anyone  
20 to listen to downstairs. They're on a CD. You  
21 denied me, in an application a week and a half  
22 ago, a copy of that CD, but you did say that  
23 anybody could listen to it. So it's no different,  
24 the recording that was made, from what's already  
25 on file downstairs.  
26 THE COURT: I now make an order that there is to be no  
27 recording of the -- of the balance of these  
28 proceedings by any individual other than the  
29 recording being done by Court Services. And if  
30 someone else is doing that contrary to this order,  
31 it would be an offence. So if anyone else has any  
32 recordings, they ought to now turn them off.  
33 THE ACCUSED: Or turn their phones off.  
34 THE COURT: Proceed.  
35 THE ACCUSED: Turn their phones off, right?  
36 THE COURT: Yes. People should turn their phones off.  
37 Then there's no question.  
38 THE ACCUSED: But anybody that wants to listen to the  
39 recording from these events can do so downstairs.  
40 THE COURT: I've made that clear and I've allowed  
41 people that have asked --  
42 THE ACCUSED: Right.  
43 THE COURT: -- that very thing, sure.  
44 THE ACCUSED: Right.  
45 THE COURT: That's -- it's open to the public.  
46 THE ACCUSED: Yeah, you denied me a copy of the  
47 recording --

**Arlen Schulz (for Accused)**  
**Proceedings**

1 THE COURT: That's true.  
2 THE ACCUSED: -- and suggested I go to J -- JC Assist  
3 for a --  
4 THE COURT: That's all true.  
5 THE ACCUSED: -- for a transcript.  
6 THE COURT: A transcript. And I was okay with you  
7 listening to it but I wasn't going to give you an  
8 electronic copy of it.  
9 THE ACCUSED: Yeah. Well, it's very --  
10 THE COURT: That's all true.  
11 THE ACCUSED: -- it's very -- it's very difficult to  
12 listen to the recording downstairs, just FYI.  
13 There's one computer and the headphones are really  
14 out of date and wonky. And the transcript, just  
15 for the record, estimate was \$1,500. It would  
16 seem that obtaining a copy of the CD at a  
17 reasonable price of \$27 --  
18 THE COURT: That's not the issue before me right now.  
19 You have your witness here. Start your questions.  
20 THE ACCUSED: Mr. Lepine brought up --  
21 THE COURT: He did --  
22 THE ACCUSED: -- the recording.  
23 THE COURT: -- and didn't I address that? I addressed  
24 it by saying no one's to be doing any recording  
25 and it would be an offence to be doing that. I've  
26 made that direction. I'm not asking everybody to  
27 empty out their pockets here. But if I hear  
28 somebody's phone's going off in here, then I might  
29 well do it. But right now I've left it the way  
30 I've left it. No one's to be doing any recording.  
31 THE ACCUSED: Apologies.  
32 THE COURT: And go ahead and -- and I only did that  
33 because it is true that that has happened  
34 throughout my involvement with this on more than  
35 one occasion; right? So -- but I'm okay with  
36 that. Let's move on --  
37 THE ACCUSED: Yeah, it's --  
38 THE COURT: -- with the present tense.  
39 THE ACCUSED: -- it's public information; right? We're  
40 all -- we're all free to read or order transcripts  
41 at any point.  
42 THE COURT: Of course.  
43 THE ACCUSED: Anybody can if they've got the big bucks,  
44 like \$1,500 to get the transcript.  
45 THE COURT: And even without that, they can go down a  
46 listen to it.  
47 THE ACCUSED: Right.



**Arlen Schulz (for Accused)**  
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1 THE COURT: But go ahead and ask --  
2 THE ACCUSED: But they --  
3 THE COURT: -- questions of this witness.  
4 THE ACCUSED: -- they do need an order first signed by  
5 a judge.  
6 THE COURT: They do. Certain people have the ability  
7 to get it without having a court order, but the --  
8 but the lay public, they can get orders like that,  
9 and in fact someone came here, as you know, just  
10 last week and asked for that, and I made that  
11 order that they could have a -- you know, that  
12 they could go down to listen to it. Same order  
13 that I made for you. Not take any electronic copy  
14 of it but that they could listen to it.  
15 THE ACCUSED: Right. Or you can order the written  
16 transcript --  
17 THE COURT: Or -- yes, that's -- that's another way.  
18 THE ACCUSED: -- at a -- at a huge premium.  
19 THE COURT: Well, that's the very reason that I allowed  
20 it to be listened to, because not everybody can  
21 afford that.  
22 THE ACCUSED: Well, I sure can't.  
23 THE COURT: What questions do you have of your witness?  
24

**EXAMINATION IN CHIEF BY THE ACCUSED:**

25  
26  
27 Q Thank you, Arlen -- Arlen, for being here. Maybe  
28 just state for the record, what do you do? What  
29 do you do for work?  
30 A I teach music.  
31 Q Music teacher?  
32 A Yes.  
33 Q You and I have known each other two years?  
34 A Two years, maybe.  
35 Q Two years, maybe. We share some of the same  
36 ideals?  
37 A Some.  
38 Q A few, what was it, months ago you had occasion to  
39 receive a letter from the commissioner of the CRA;  
40 correct?  
41 A That is correct.  
42 Q Do you recall his name?  
43 A Yes.  
44 Q Can you state it?  
45 A Mr. Bob Hamilton.  
46 Q Bob Hamilton?  
47 A Yes.

**Arlen Schulz (for Accused)**  
**in chief by the Accused**

1 Q And you asked me a little bit about that letter  
2 and how you might respond to it; right?  
3 A That's correct.  
4 Q Is it fair to say that was a request to file an  
5 income tax return?  
6 A It was titled "Request to file a return".  
7 Q Right.  
8 A That was the subject.  
9 Q Right. Can you think of some other words for  
10 "request"?  
11 A Offer.  
12 Q It was an offer to file an income tax return?  
13 A Well, it was titled "Request".  
14 Q Right. The letter went on, correct me if I'm  
15 wrong, to indicate that you might miss out or  
16 exempt yourself somehow from some benefits?  
17 A I believe the phrase was --  
18 MR. LEPINE: Sorry, Your Honour, I have to object.  
19 None of this is material, none of this is  
20 relevant.  
21 THE ACCUSED: Yes, it is, absolutely relevant.  
22 THE COURT: I haven't heard anything relevant yet. I  
23 was giving you some latitude. Let me just give  
24 you an example of why it's not relevant. Let's  
25 just say I am someone who repairs cars, and  
26 someone wants to take me to court, saying I didn't  
27 repair their car properly. And they say, "And I  
28 want to call five other witnesses that will say  
29 that they also didn't like the way the car was  
30 repaired by this same mechanic," me. And then the  
31 mechanic says, "Oh, but wait a minute, I now want  
32 to call 50 people that are going to say they were  
33 really happy with the repair job." Well, in those  
34 types of situations in court, the courts will  
35 normally hold that it's irrelevant what happened  
36 with other people.  
37 THE ACCUSED: Well, it's not irrelevant here.  
38 THE COURT: Well, I haven't heard any relevance yet.  
39 THE ACCUSED: You've heard --  
40 THE COURT: Whatever happened with him --  
41 THE ACCUSED: You haven't -- you haven't --  
42 THE COURT: -- with some letter between and the  
43 commissioner has nothing to do with whether you  
44 were served and whether you -- were served with  
45 both the -- both the initial requirement notices  
46 and whether you were then served with the summons  
47 to come to court. So none of what I'm hearing

**Arlen Schulz (for Accused)**  
**in chief by the Accused**

1           from him is relevant to what happened to you.  
2 THE ACCUSED: It's relevant to my defence. Am I  
3           entitled to a defence?  
4 THE COURT: Of course you're entitled to a defence, but  
5           only if it's relevant.  
6 THE ACCUSED: It's relevant.  
7 THE COURT: Well, I -- what's relevant about it?  
8 THE ACCUSED: You haven't heard it.  
9 THE COURT: Well, whatever happened to him is not  
10          relevant. Whatever happens to you is what's  
11          relevant.  
12 THE ACCUSED: So what are you saying now?  
13 THE COURT: I'm saying I'm --  
14 THE ACCUSED: I'm not entitled to a defence, I'm not  
15          entitled to a witness?  
16 THE COURT: -- giving you some latitude because I'm  
17          waiting to hear something relevant. But if I  
18          don't hear something relevant with it, I'll cut it  
19          off pretty quick. But I'm allowing it to go  
20          because what happens if I'm just not quite  
21          grasping why it is you're calling this person yet,  
22          and I need to hear if there's something  
23          relevant --  
24 THE ACCUSED: You asked me if I had witnesses to call.  
25 THE COURT: Okay, that's true, and --  
26 THE ACCUSED: You might -- you might --  
27 THE COURT: -- we made it --  
28 THE ACCUSED: -- remember --  
29 THE COURT: -- and we made it clear that I said you can  
30          do that provided that they're relevant witnesses,  
31          giving relevant information.  
32 THE ACCUSED: This is relevant information.  
33 THE COURT: Well, you might believe it's relevant, I  
34          might believe it's relevant, it goes in. But you  
35          might believe it's relevant and I don't believe  
36          it's relevant, then it doesn't go in. Okay?  
37 THE ACCUSED: You can't believe it's not --  
38 THE COURT: So like at the end --  
39 THE ACCUSED: -- relevant till you've heard it.  
40 THE COURT: Well, I haven't heard anything relevant yet  
41          is what I've told you.  
42 THE ACCUSED: I've just started, and then he interrupt.  
43 THE COURT: What's your next question?  
44 THE ACCUSED: My friend Arlo [phonetic] here received a  
45          request to file a return --  
46 THE COURT: I don't know that.  
47 THE ACCUSED: -- from Bob Hamilton.

**Arlen Schulz (for Accused)**  
**in chief by the Accused**

1 THE COURT: I don't know that. If you're going to --  
2 if you're going to say that, then you need to  
3 produce some document in that regard.  
4 THE ACCUSED: Yeah, we have them.  
5 THE COURT: No, I haven't seen it.  
6 THE ACCUSED: We haven't got there yet.  
7 THE COURT: But I'm not going to take hearsay about  
8 what some third party said to him if I don't have  
9 the -- the document in front of me. That's just  
10 how it works in court.  
11 THE ACCUSED: You -- you've listened to hearsay about  
12 how the service was made upon me.  
13 THE COURT: Mr. Merrill, I know --  
14 THE ACCUSED: Call me Steve.  
15 THE COURT: -- you -- you --  
16 THE ACCUSED: I can -- I'm happy to carry on --  
17 THE COURT: -- you want to play this victim card to the  
18 end, but it --  
19 THE ACCUSED: What's a victim card?  
20 THE COURT: Just what you're doing right now.  
21 THE ACCUSED: How so?  
22 THE COURT: Because you're playing every step of the  
23 way that you're the victim here.  
24 THE ACCUSED: Well, there is no other victim here,  
25 correct, in this criminal matter. There's --  
26 THE COURT: No, there's -- there's a whole --  
27 THE ACCUSED: -- just Crown's been unable to produce a  
28 victim.  
29 THE COURT: -- there's a whole citizenship of victims  
30 if in fact you're not complying. So --  
31 THE ACCUSED: Who are they? Who's the victim here in  
32 this criminal --  
33 THE COURT: Mr. Merrill --  
34 THE ACCUSED: Steve.  
35 THE COURT: Mr. Merrill, ask you next question.  
36 THE ACCUSED:  
37 Q Mr. Schulz, you had occasion to respond to the  
38 letter --  
39 A I did.  
40 Q -- the request --  
41 A That is correct.  
42 Q -- from Bob Hamilton; correct?  
43 A Yes.  
44 Q You got a copy of that letter that you responded  
45 with.  
46 A Yes.  
47 Q Right. Can we have a look at it and make sure we

**Arlen Schulz (for Accused)**  
**in chief by the Accused**

1           have the right one?  
2   A       Yes. There it is.  
3   THE COURT: Show the Crown a copy of what it is that  
4           you're trying to ...  
5           This is not a letter from Bob Hamilton, but  
6           rather it purports to be a letter from you --  
7   A       That is correct.  
8   THE COURT: -- to Mr. Hamilton.  
9   A       That is correct.  
10   THE ACCUSED: In response to his request.  
11   THE COURT: How do I know that?  
12   THE ACCUSED: Because it's dated, and we've since got a  
13           demand from Bob Hamilton, the same individual,  
14           that we'll carry on with here in a second.  
15           The point of the matter is that Mr. Schulz  
16           responded to Bob Hamilton's request conditionally.  
17           Bob Hamilton's inviting him to do business and  
18           offering him a benefit in exchange --  
19   THE COURT: No, don't give Mr. Hamilton's evidence.  
20   THE ACCUSED: Mr. Hamilton sent me the same letter and  
21           I've produced it into evidence. It's the exact  
22           same letter. It's a form letter.  
23   THE COURT: Well, then, why don't we go look at what  
24           was sent to you instead of trying to go through  
25           some third party when I don't know what Mr.  
26           Hamilton has or hasn't done with some third party.  
27   THE ACCUSED: The point is that Mr. Schulz responded to  
28           the letter conditionally and asked Mr. Hamilton to  
29           produce some authority or some evidence of who he  
30           was by asking for a certified true copy of his  
31           oath of office. We can see that in the letter.  
32   THE COURT: And what's the relevance?  
33   THE ACCUSED: I did the same thing with Pagett. I  
34           offered to sit down with Pagett and have a meeting  
35           and listen to him and listen to his offer, listen  
36           to the benefits I might receive for filing a tax  
37           return on behalf of Merrill, the entity. He  
38           acknowledged as he read the letter. I gave him 30  
39           days to respond and he didn't. That's the  
40           relevance.  
41   THE COURT: Well, I haven't heard --  
42   THE ACCUSED: Now, in Mr. Schulz's case he got a  
43           response --  
44   THE COURT: I don't know that.  
45   THE ACCUSED: -- from Bob Hamilton.  
46   THE COURT: I don't know that.  
47   THE ACCUSED: Well, let's have a look at it.

**Arlen Schulz (for Accused)**  
**in chief by the Accused**

1 Q Let's see the response, please, Arlo, from Bob  
2 Hamilton, the commissioner of the CRA.  
3 THE ACCUSED: He's asleep.  
4 THE COURT: So in here the response says that the 30-  
5 day request you had sent has no legal force and  
6 does not release you from your obligations. So I  
7 really don't see any relevance to this because it  
8 doesn't support what you're even suggesting that  
9 it would say.  
10 THE ACCUSED: What it suggests is that Bob Hamilton --  
11 THE COURT: No, I --  
12 THE ACCUSED: -- knows --  
13 THE COURT: -- don't see any relevance -- relevance to  
14 this witness. You can step down. There is  
15 nothing relevant. Step down.  
16 A I'm requesting -- that's an original.  
17 THE COURT: You can have it back.  
18 A Thank you.  
19 THE COURT: Absolutely you can have that letter back.  
20 A Thank you.  
21  
22 (WITNESS EXCUSED)  
23  
24 THE COURT: It's not relevant to you.  
25 THE ACCUSED: Judge Smith, it's relevant because Bob  
26 Hamilton responds to every letter --  
27 THE COURT: He responded by --  
28 THE ACCUSED: -- he receives.  
29 THE COURT: -- saying that it -- that it was nonsense  
30 what was being said.  
31 THE ACCUSED: The point is he responded. The point is  
32 he responded.  
33 THE COURT: I got your point. You think that without a  
34 response that somehow you don't have a positive  
35 duty to -- to follow what the demand said. So  
36 fair enough.  
37 THE ACCUSED: I never --  
38 THE COURT: I get your point on it.  
39 THE ACCUSED: I never received a request from Pagett.  
40 I never received --  
41 THE COURT: So you say.  
42 THE ACCUSED: -- a request from Pagett.  
43 THE COURT: So you say. Do you have another witness  
44 that can give relevant evidence?  
45 THE ACCUSED: Yes, I call Mike, Michael, or Michael  
46 James Ouellette [phonetic].  
47 THE COURT: Are you Mr. Ouellet?

**Proceedings**

1 UNIDENTIFIED SPEAKER: Sorry.  
2 THE COURT: Are you Mr. Ouellette?  
3 UNIDENTIFIED SPEAKER: No.  
4 THE ACCUSED: His name is Dave.  
5 THE COURT: That's the third page and he's not  
6 responding to that page. Is there -- do you have  
7 another witness?  
8 THE ACCUSED: Judge Smith, on Friday, July 24th, I  
9 attended to Michael Ouellette's office with a  
10 subpoena, provided him \$100 for travel expenses.  
11 I have a copy of that subpoena here. On Monday,  
12 July 27th, I sent Michael Ouellette or Mike  
13 Ouellette or Michael James Ouellette service by  
14 facsimile to 492-8236 in Penticton, and stated  
15 that [as read in]:  
16  
17 In your capacity as a senior public servant  
18 of the Canada Revenue Agency in Canada and  
19 the Minister of National Revenue and Her  
20 Majesty, you are hereby noticed of the  
21 subpoena attached hereto.  
22  
23 THE COURT: You sent him a -- a subpoena by way of --  
24 how did you say? What method? It's not personal.  
25 THE ACCUSED: Personal, yes.  
26 THE COURT: You said on the 24th of July you attended  
27 at his office and you personally gave him a  
28 subpoena.  
29 THE ACCUSED: That is true, at about 3:30 in -- 3:30 in  
30 the afternoon. The building was abandoned, you  
31 could say. Two of the girls that work in the  
32 building, their names were Stacy Bingham  
33 [phonetic] and Tracy Nemeth [phonetic], did  
34 eventually come to the door. I asked if they knew  
35 Mike or Michael or Michael James Ouellette. They  
36 said they did. I asked if they would attend to  
37 his office and ask him that I was -- tell him that  
38 I was there for him. One of the girls, Stacy,  
39 mentioned that due to COVID there were very few  
40 people working in the building. She intimated  
41 that there was as many as 300 people who worked  
42 there normally but there was only 20 people there  
43 today, being last Friday.  
44 THE COURT: So what you're saying is you didn't  
45 personally serve him, you personally attended at  
46 the office that you believed he worked, you spoke  
47 with -- there was very few people there, the way

## Proceedings

1           you're describing it, there were two girls there,  
2           and --  
3   THE ACCUSED:   Tracy --  
4   THE COURT:   -- they said that they knew -- they knew  
5           him to be from that --  
6   THE ACCUSED:   They knew Michael --  
7   THE COURT:   -- work but that --  
8   THE ACCUSED:   Yeah.  
9   THE COURT:   -- in effect, that he wasn't there, that  
10           there was very few people working because of  
11           COVID.  
12   THE ACCUSED:   Right. So I then asked if they would put  
13           the white envelope with the subpoena and the \$100  
14           cash into his mailbox. They said they couldn't do  
15           that or wouldn't do that. I then asked them to  
16           find a security guard in the building who might  
17           escort me to his office so that I could drop the  
18           envelope at his feet or on his desk, similar to  
19           the way I was served by Pagett on January 30th.  
20           Tracy indicated she knew that -- I'll come --  
21           I'll -- I'll -- I'll read on with the fax I sent  
22           him on Monday morning [as read in]:  
23  
24                   The envelope was clearly marked with the name  
25                   Michael Ouellette and the words "Personal and  
26                   confidential". The envelope contained \$100  
27                   cash for travel expenses. The service was  
28                   also witnessed by my friend Tony Prowse  
29                   [phonetic] of Naramata.  
30                   For the record --  
31  
32           - I'm speaking to Michael here -  
33  
34                   -- Tracy did indicate to me she knew you were  
35                   a manager on the first floor. Stacy added  
36                   most of the staff were working from home. I  
37                   asked for Michael's home address. I didn't  
38                   receive it. They denied me that. Both  
39                   seemed certain you were not in the building.  
40                   Neither of the girls could provide me with  
41                   your direct telephone line, and both refused  
42                   to place the envelope within your internal  
43                   mailbox.  
44                   I believe you now have the document, you  
45                   will comply with the order to attend the  
46                   Kelowna Law Courts August 4th at 9:00 a.m.  
47                   However, the document's been misplaced or



## Proceedings

1           filed elsewhere, lost, or is illegible,  
2           attached to -- hereto is the subpoena in its  
3           entirety. I will also send it to you by  
4           Canada Post reg and ensure a signature  
5           printed from the website.  
6  
7   THE ACCUSED: So --  
8   THE COURT: So what --  
9   THE ACCUSED: So --  
10   THE COURT: -- what's the relevant evidence that you  
11           think you would get?  
12   THE ACCUSED: Sorry?  
13   THE COURT: What's the relevant evidence that you think  
14           you would get?  
15   THE ACCUSED: You want me to ask you --  
16   THE COURT: No, I'm not asking you to ask me --  
17   THE ACCUSED: -- the questions I have for Michael  
18           Ouellette?  
19   THE COURT: I want to know why you say he's a relevant  
20           witness, yes.  
21   THE ACCUSED: Because I have a right to a defence and  
22           his name came up in the cross-examination with  
23           Pagett on July 13th. It was Michael Ouellette or  
24           Michael James Ouellette or Mike Ouellette, because  
25           he appears to use three different names, and I  
26           have evidence of that and I can present that to  
27           you, who apparently told Pagett to not follow  
28           protocol, to not follow the very basic statements  
29           in the Taxpayer Bill of Rights and other  
30           documents, which require public servants to  
31           respond to questions or queries from taxpayers.  
32           We've seen that evidence from last November  
33           -- actually, November 18, where I politely and  
34           cordially accepted Pagett's offer with one  
35           condition. We've seen the evidence that I went --  
36           on December 16th I followed up with Pagett and  
37           asked him why he was silent, and gave him seven  
38           more days to respond, per the law and per the  
39           Taxpayer Bill of Rights.  
40   THE COURT: Okay --  
41   THE ACCUSED: He says -- he says that Ouellette told  
42           him he didn't need to respond. Now, we just heard  
43           from a witness who wrote to Bob Hamilton, after  
44           Bob Hamilton sent him an inquiry through the  
45           mail, a request, and Bob Hamilton responded, which  
46           is the law, which is in accordance with the tax  
47           bill of -- Taxpayer Bill of Rights and other

**Proceedings**

1 documents which the CRA has placed on their  
2 website which say, "We will be courteous, we will  
3 be polite, we will answer questions and queries  
4 within time and space."  
5 I have evidence here that I wasn't going to  
6 present it here, I don't think I need to, I think  
7 I'm entitled to a defence. Am I not entitled to a  
8 defence here?  
9 THE COURT: Every accused is entitled to a defence.  
10 THE ACCUSED: In a criminal matter.  
11 THE COURT: Yes.  
12 THE ACCUSED: The accused has the right to call  
13 witnesses; correct?  
14 THE COURT: If their evidence is relevant.  
15 THE ACCUSED: The evidence is relevant because Michael  
16 James Ouellette was named by Pagett as the  
17 supervising officer to which he consulted and to  
18 which Ouellette apparently responded, "You can  
19 just file that under G."  
20 THE COURT: Look, I accept, because I have direct  
21 evidence from Mr. Pagett, that he didn't respond.  
22 Okay? I accept that they didn't respond to --  
23 THE ACCUSED: My notices.  
24 THE COURT: -- what you -- what you wrote.  
25 THE ACCUSED: My conditional acceptance. What I wrote  
26 was a conditional acceptance.  
27 THE COURT: So you say. They didn't see it that way.  
28 THE ACCUSED: It doesn't matter. They have to respond.  
29 They have to tell me I'm a quack --  
30 THE COURT: And so if you're--  
31 THE ACCUSED: -- just like Bob Hamilton told Arlen he's  
32 a quack. It can't go silent, Judge. They --  
33 they're not -- they're --  
34 THE COURT: Well, then -- then what you're making is an  
35 argument of law and not one of evidence here.  
36 What you're saying is is that -- that an element  
37 of defence is -- would include that when someone's  
38 served with a requirement notice, says that they  
39 will only file the returns, you know, conditional  
40 upon --  
41 THE ACCUSED: Proof of authority.  
42 THE COURT: -- whoever it is making -- give some proof  
43 of authority. If that's what your position is,  
44 and it is what your position is on this --  
45 THE ACCUSED: It has been throughout this.  
46 THE COURT: -- then that's a -- but -- but that's a  
47 legal argument to be advanced, and it doesn't

## Proceedings

1           really require any further evidence in that  
2           regard. I get it that you're saying that that's  
3           your position, that at law, if they didn't respond  
4           to your letter --  
5   THE ACCUSED: There's other questions --  
6   THE COURT: -- that you were somehow not bound by the  
7           demand that had been served.  
8   THE ACCUSED: It wasn't a demand. Bob Hamilton --  
9   THE COURT: Requirement.  
10   THE ACCUSED: -- sends requests.  
11   THE COURT: I did use the wrong word there.  
12   THE ACCUSED: Bob Hamilton sends requests.  
13   THE COURT: Yes. But --  
14   THE ACCUSED: Those are offers.  
15   THE COURT: -- you were served --  
16   THE ACCUSED: Requests are offers.  
17   THE COURT: But what you were served with was not a  
18           request, it was a notice of requirement.  
19   THE ACCUSED: Was I served? Was I served?  
20   THE COURT: Well, you go through quite a bit in all of  
21           your detailed evidence about someone trying to  
22           give this to you, Mr. Pagett, and -- and the steps  
23           that you went to to not take --  
24   THE ACCUSED: To stay in honour.  
25   THE COURT: -- physical possession of it. So even in  
26           your own materials you talk about the event of  
27           him --  
28   THE ACCUSED: Trying to serve --  
29   THE COURT: -- [indiscernible/overlapping speakers] --  
30           yes.  
31   THE ACCUSED: -- me his requirement that somehow  
32           skipped the request stage. Okay? But here's what  
33           happened.  
34   THE COURT: You can argue whether or not there has to  
35           be some request made prior to --  
36   THE ACCUSED: Of course there does because --  
37   THE COURT: -- going directly to demand.  
38   THE ACCUSED: -- the income taxes is voluntary.  
39   THE COURT: And -- and whether or not -- no, it's not  
40           voluntary.  
41   THE ACCUSED: It says so in CRA's website. Can I show  
42           it to you?  
43   THE COURT: No, we're not having this conversation.  
44   THE ACCUSED: "The income tax system is based on" --  
45   THE COURT: Sir --  
46   THE ACCUSED: -- "voluntary compliance."  
47   THE COURT: -- I just said we're not having this

## Proceedings

1 conversation. Did you hear me?  
2 THE ACCUSED: Sorry?  
3 THE COURT: I just said we're not having this  
4 conversation.  
5 THE ACCUSED: I said the income tax is voluntary.  
6 THE COURT: You're not going to lecture me on what the  
7 law is regarding filing of tax returns and --  
8 THE ACCUSED: I'm not trying to lecture you --  
9 THE COURT: -- and complying --  
10 THE ACCUSED: -- I'm trying to provide a defence.  
11 THE COURT: Yes, you are. Then I get your point.  
12 THE ACCUSED: And Mike Ouellette has been served  
13 personally.  
14 THE COURT: No, he hasn't been served personally.  
15 THE ACCUSED: Served by fax --  
16 THE COURT: He hasn't been served personally.  
17 THE ACCUSED: -- and served by registered mail.  
18 THE COURT: So -- but why do you make these claims when  
19 they're not true? Why do you come out and say  
20 he's served personally when in fact you know  
21 that's not true? So why do you say these things  
22 to me?  
23 THE ACCUSED: Pagett said that he served me personally  
24 and that wasn't true either, but you let him get  
25 away with it. He didn't admit or affirm to  
26 service until he received my fax of February 5th  
27 where I said, "I will assume you had a new offer,"  
28 because he defaulted on the previous one --  
29 THE COURT: That --  
30 THE ACCUSED: -- "I'll assume you have a new offer in  
31 that envelope." I didn't open that envelope. And  
32 what does he do the next day? He swears an  
33 affidavit that he served me the day after he got  
34 my fax where I conditionally accepted his service  
35 based on a proof of claim that he is --  
36 THE COURT: Sir, you've given your evidence.  
37 THE ACCUSED: -- a servant of the CRA.  
38 THE COURT: You've given your evidence. Do you have  
39 other witnesses to call?  
40 THE ACCUSED: I need Mike Ouellette here. And I would  
41 ask, if this is a criminal matter and I'm entitled  
42 to a defence, that you order him to attend.  
43 THE COURT: I'm not doing that. He hasn't been served  
44 with the subpoena personally. And even if you had  
45 been served, there has to be some point in law  
46 relevant here. You believe that they have a  
47 positive duty to respond to you treating this as a

## Proceedings

1 contract that they're somehow breaching as opposed  
2 to a -- as opposed to the requirement that the  
3 legislation sets out. So you can --  
4 THE ACCUSED: What -- what -- what's the difference --  
5 THE COURT: -- take whatever position you want on it,  
6 but I haven't heard anything that would be  
7 relevant about this witness.  
8 THE ACCUSED: Judge, everything's a contract.  
9 THE COURT: Do you have another -- do you --  
10 THE ACCUSED: Everything's a contract.  
11 THE COURT: You can think that -- you can think that if  
12 you want. See how this plays out for you if you  
13 want to maintain that.  
14 THE ACCUSED: What does that mean?  
15 THE COURT: That means this was not a contract. You're  
16 not in contract civil court here. You're charged  
17 criminally.  
18 THE ACCUSED: Then why hasn't the Crown been able to  
19 say that? Why hasn't the Crown been able to  
20 produce a victim if this is a criminal matter?  
21 I've asked the Crown --  
22 THE COURT: Do you have any other --  
23 THE ACCUSED: -- a number of times --  
24 THE COURT: And I've told you that there are --  
25 THE ACCUSED: -- to --  
26 THE COURT: -- lots of --  
27 THE ACCUSED: -- state their jurisdiction, and he has  
28 failed. Le Dressay failed, Mayo [phonetic]  
29 failed, Gates failed, and Mayo -- Danielle Borgia.  
30 Five Le Dressay lawyers cannot state the  
31 jurisdiction.  
32 THE COURT: Do you have any other witnesses you're  
33 calling?  
34 THE ACCUSED: Michael Ouellette. Chris Pagett. I'll  
35 call Chris Pagett. Where is he?  
36 THE COURT: Well, have you subpoenaed him? He's  
37 already given his evidence and you cross-examined  
38 him already.  
39 THE ACCUSED: Well, I'm recalling him.  
40 THE COURT: Where is he, then? If I page him --  
41 THE ACCUSED: I thought he would be here, to be honest.  
42 THE COURT: You are entitled to call him --  
43 THE ACCUSED: For the record --  
44 THE COURT: -- but you have a positive duty to have  
45 subpoenaed him if you were going to have him here.  
46 We'll page his name and see if he responds.  
47 THE ACCUSED: I want -- I wanted his supervisor here,

## Proceedings

1           the man who told him to not follow protocol and  
2           not follow the law.

3   THE COURT: I get that.

4   THE ACCUSED: So I will present the subpoena and the  
5           fax delivery service and the registered mailing,  
6           and I'll sign this affidavit of personal service  
7           and I'll amend it as necessary. And I will ask  
8           you again to make an order to call Michael  
9           Ouellette. Can I borrow a pen, please?

10           I swear or affirm that I, Steven James  
11           Merrill, of 2045 Begbie Road, personally served,  
12           to the best of my ability, on July 24th at 277  
13           Winnipeg Ave. in Penticton, the subpoena on the  
14           back of this page. Yes, the exhibit marked 1 and  
15           the exhibit marked 2. The party was identified to  
16           me in this manner. I know of this person. Been  
17           admitted to me by Chris Pagett, although he's  
18           worked at CRA for many, many years.

19           And I'll also include a copy of an RTP --  
20           sworn or affirmed before me. I can put your name  
21           here? Robin Smith?

22   THE COURT: You can put whatever you want, but I'm not  
23           taking your affidavit in this, no.

24   THE ACCUSED: Well, can I --

25   THE COURT: You can choose to write whatever you --

26   THE ACCUSED: -- can I take it --

27   THE COURT: -- want.

28   THE ACCUSED: Can I take it downstairs, serve it to the  
29           file? How do I get it into the file?

30   THE COURT: Look, I'll just tell you I'll accept --

31   THE ACCUSED: Good.

32   THE COURT: -- that you -- no, I didn't -- you're not  
33           even going to let me finish my sentence, are you,  
34           before you're going to cut me off.

35   THE ACCUSED: You'll accept what?

36   THE COURT: I'll accept that you attempted to  
37           personally serve him and that you wanted Mr.  
38           Ouellette to be here. It's pretty clear to me  
39           that you did attempt. I'm okay with accepting you  
40           attempted to serve him, you were unable to fully  
41           get him served. But my bigger problem isn't  
42           whether he was or wasn't served, it's whether he  
43           has relevant evidence to give.

44   THE ACCUSED: Of course he does.

45   THE COURT: So what if he says that he did or did not  
46           direct no response? Either of those two, does  
47           that create a defence to this? That's --

**Proceedings**

1 THE ACCUSED: Yes, it does.  
2 THE COURT: -- a legal -- well, so you say. But that's  
3 a legal point to argue.  
4 THE ACCUSED: Or a lawful point.  
5 THE COURT: Well, that's what legal means.  
6 THE ACCUSED: No, lawful and legal are different in my  
7 understanding.  
8 THE COURT: No. I know you want to argue with every  
9 little point here, but I'm saying --  
10 THE ACCUSED: Judge, this is my life. You want to  
11 destroy my life again? Give me the benefit of the  
12 doubt. Ouellette came up in testimony with  
13 Pagett. You've given this man so much leeway. On  
14 July 13th you allowed him to mend -- to amend, and  
15 you did this personally, his charging instrument  
16 which said "by indictment", which is completely  
17 false. You changed his charging instrument.  
18 Then when he's got three different typos in  
19 his charging instrument, you say, "No problem.  
20 Let's just make a notation. This is done all the  
21 time." I heard that on the tape.  
22 THE COURT: And I would repeat those words now.  
23 THE ACCUSED: But you won't give me the benefit of the  
24 doubt that I have served this man to the best of  
25 my ability in person. You try and get something  
26 inside the CRA building. It's all locked up. He  
27 doesn't have a Facebook page, he doesn't respond  
28 to emails. They don't have an email address.  
29 There's no phone number for this man. But yet he  
30 apparently exists. He exists as Mike Ouellette on  
31 RTPs sent to an 80-year-old woman named Patricia  
32 Shaughnessy [phonetic]. His name is spelled Mike  
33 Ouellette.  
34 THE COURT: But you're missing the whole point. I  
35 accept that you sent things to them that they did  
36 not respond to. I accept that that's what  
37 happened. Whether that creates a defence or not  
38 is an argument of law.  
39 THE ACCUSED: Michael Ouellette told Pagett not to  
40 respond.  
41 THE COURT: Okay. Well, fine. Let's just say that I  
42 accept that. Because whether it's Ouellette that  
43 did it or --  
44 THE ACCUSED: That's in evidence.  
45 THE COURT: -- whether it was Pagett that did it --  
46 THE ACCUSED: You heard Pagett say it.  
47 THE COURT: That's right, I did. So --

**Proceedings**

1 THE ACCUSED: Let's have him here --  
2 THE COURT: But nothing turned -- but --  
3 THE ACCUSED: -- to explain himself, because you said  
4 I'm entitled to a defence.  
5 THE COURT: You are entitled to a defence. So it's an  
6 argument of law that can be made in submissions  
7 whether or not they had to respond to your letter  
8 before there could be a valid charge. And you're  
9 trying to say that -- that this process was  
10 invalidated by their not responding. I accept  
11 that they did not respond. Whether it's Pagett or  
12 whether it's --  
13 THE ACCUSED: Three times.  
14 THE COURT: -- his superior directing him, nothing  
15 turns on it.  
16 THE ACCUSED: Three times.  
17 THE COURT: I accept that that's what happened. Okay?  
18 THE ACCUSED: Thank you.  
19 THE COURT: That they're not responding to your  
20 letters.  
21 THE ACCUSED: You also -- also accept that Pagett  
22 affirmed an affidavit of service within hours of  
23 my fax sent to him on February 5th where I  
24 conditionally accepted his service upon proof of  
25 claim that he was in fact an agent of the CRA and  
26 I wasn't releasing my personal and private  
27 information to some scammer from Jamaica. He  
28 affirmed service --  
29 THE COURT: Okay, you've given your -- you've given  
30 your evidence.  
31 THE ACCUSED: No, I haven't. We're talking about  
32 Ouellette and why he's not here after being  
33 served.  
34 THE COURT: You gave your evidence -- you did give your  
35 evidence. We ended your evidence and then we  
36 moved on to see what other witnesses there were.  
37 I've told you I don't see the relevance of the  
38 person that you're now wanting to testify. I  
39 accept that whether it's the superior person in  
40 that office or Pagett, that they're not responding  
41 to your letters. I get that.  
42 THE ACCUSED: Who do you think told him not to respond?  
43 THE COURT: It doesn't matter.  
44 THE ACCUSED: Yeah, it does.  
45 THE COURT: It doesn't.  
46 THE ACCUSED: I have a right to a defence.  
47 THE COURT: What matters is that you didn't get a



## Proceedings

1 response, and you're saying that that creates a  
2 defence because you didn't get a --  
3 THE ACCUSED: It creates lawful cause.  
4 THE COURT: That's what you're arguing, and that's an  
5 argument in law that I can take by submissions  
6 without further evidence, is what I'm trying to  
7 say.  
8 THE ACCUSED: Mike Ouellette's a coward. He knows  
9 he's --  
10 THE COURT: Do you have any other witnesses?  
11 THE ACCUSED: He knows he's supposed to be here.  
12 THE COURT: Do you have any other witnesses?  
13 THE ACCUSED: I want to submit this for the record so  
14 you at least have my attempted service of a  
15 bureaucrat in Penticton.  
16 THE COURT: I'll allow that, sure. You can staple  
17 those documents together and --  
18 THE ACCUSED: There's the service, here's the fax,  
19 here's the registered mailing receipt.  
20 THE COURT: And in fact, just to be clear, Mr. Merrill,  
21 of course --  
22 THE ACCUSED: Steve.  
23 THE COURT: -- I --  
24 THE ACCUSED: I'm Steve. Mr. Merrill is the accused.  
25 Everybody knows it. And I've stated that I'm the  
26 legal representative for that accused. Are you  
27 asking me to perjure myself?  
28 THE COURT: Mr. Merrill --  
29 THE ACCUSED: Are you asking me to perjure myself and  
30 admit to being a piece of paper, Mr. Merrill?  
31 Seriously?  
32 THE COURT: Mr. Merrill, did you want this booklet that  
33 you had originally --  
34 THE ACCUSED: Booklet?  
35 THE COURT: -- read from -- you asked --  
36 THE ACCUSED: That's my affidavit.  
37 THE COURT: Yes.  
38 THE ACCUSED: I read the whole thing --  
39 THE COURT: Can you just listen to what I'm trying to  
40 ask you?  
41 THE ACCUSED: -- with my hand on a Bible.  
42 THE COURT: You know, if you could calm down for a  
43 minute and just listen, you might understand that  
44 what I'm asking is I think you wanted this marked  
45 as an exhibit.  
46 THE ACCUSED: I entered that to the file I don't know  
47 how many times. Of course.

**Proceedings**

1 THE COURT: And so what I'm going to allow, although  
2 belated, but it was referred to so much with this,  
3 I am going to allow that booklet -- and you did  
4 read from it word for word as well, so it -- it  
5 forms part of, you know, what your evidence was,  
6 I'm going to allow that group of documents that  
7 you were reading from to be the next exhibit.  
8

9 **EXHIBIT 8: Booklet of documents, first page**  
10 **entitled "Verified Affidavit of Fact", date**  
11 **stamped March 5, 2020**  
12

13 THE COURT: And then after that I'm going to allow as  
14 an exhibit those documents that you're saying were  
15 with regards to your efforts at attempting to  
16 serve Mr. Ouellette. So these will -- will now be  
17 numbered exhibits in this process, is what I'm  
18 trying to say.  
19

20 **EXHIBIT 9: Four pages consisting of**  
21 **Affidavit of Personal Service, Subpoena,**  
22 **Letter to Mike Ouellette from Steve James**  
23 **Merrill dated July 27, 2020, and Transmission**  
24 **Verification Report, and one Canada Post**  
25 **Stamp**  
26

27 THE ACCUSED: They weren't until now?

28 THE COURT: I don't think they were, actually. But all  
29 -- everything that you said -- you can play the  
30 victim card all you want and turn around and turn  
31 your back to me all you want, sir. Every word  
32 that you said --

33 THE ACCUSED: Steve. Steve.

34 THE COURT: Every word that you said --

35 THE ACCUSED: Was on the record.

36 THE COURT: -- is on the record, and you read every  
37 word from what's in this. So --

38 THE ACCUSED: Oh, I might have missed a few words, so  
39 I'm --

40 THE COURT: -- don't pretend like somehow there hasn't  
41 been this evidence in --

42 THE ACCUSED: -- I'm happy that you're accepting the  
43 evidence.

44 THE COURT: Well, that's all I'm trying to do is to  
45 make it clear that it's in there and I have  
46 referenced it, because you provided it -- even  
47 long before the trial started you provided that

## Proceedings

1 packet and --  
2 THE ACCUSED: And before the arraignment.  
3 THE COURT: -- and asked me to read it.  
4 THE ACCUSED: And before the arraignment --  
5 THE COURT: And so --  
6 THE ACCUSED: -- where you entered the plea.  
7 THE COURT: That's all true. I did enter the plea  
8 under the *Criminal Code*.  
9 THE ACCUSED: So whose bond is wrapped around this  
10 case?  
11 THE COURT: Mr. Merrill --  
12 THE ACCUSED: Steve.  
13 THE COURT: -- if you were the person served --  
14 THE ACCUSED: I wasn't served on February 6th. Man.  
15 THE COURT: Do you want to listen?  
16 THE ACCUSED: Sure. There was no service till I  
17 acknowledged his service in writing. That's why  
18 it's essential that Michael Ouellette is here,  
19 because he affirmed the service using a different  
20 name, Michael James Ouellette, than he uses when  
21 he conducts business on behalf of the CRA. And  
22 I'll enter that exhibit into evidence where he  
23 uses not the name Michael James, but Mike. I've  
24 seen him use Michael as well. He's got three  
25 aliases. Might have more.  
26 THE COURT: Mr. Merrill, if you were the person served  
27 with the summons --  
28 THE ACCUSED: I wasn't till I acknowledged it in my  
29 capacity as the legal representative.  
30 THE COURT: Your acknowledgement is not a requirement  
31 for you being served. Whether you acknowledge it  
32 or not --  
33 THE ACCUSED: Yeah, it is.  
34 THE COURT: If you were served, you were served. And  
35 you can say --  
36 THE ACCUSED: Then why didn't he affirm an affidavit  
37 the day after he served me?  
38 THE COURT: Sir, he testified here in court to me that  
39 he served it on you.  
40 THE ACCUSED: He didn't --  
41 THE COURT: I've got his direct evidence on point.  
42 THE ACCUSED: He didn't --  
43 THE COURT: I don't even need the affidavit.  
44 THE ACCUSED: He didn't -- you don't need the  
45 affidavit.  
46 THE COURT: No, because he testified in court. I can  
47 accept the evidence in court that he said he

## Proceedings

1           served you.  
2   THE ACCUSED: After he received my fax he affirmed he  
3           served me.  
4   THE COURT: Do you have any other witnesses --  
5   THE ACCUSED: Because up till then he knew damn well --  
6   THE COURT: Do you have any other witnesses you're  
7           calling?  
8   THE ACCUSED: Yeah, Chris Pagett.  
9   THE COURT: We've gone through that. Do you have any  
10           other witnesses you're calling?  
11   THE ACCUSED: Why is he not here? Here's my affidavit  
12           of personal service that you can attach to that.  
13           Maybe the judge can stamp that.  
14   THE COURT: I'm not stamping it but I'll allow all of  
15           the documents. And I accept that you attempted  
16           part to get him served. I don't doubt that for a  
17           minute.  
18   THE ACCUSED: I did everything I could. Everything you  
19           possibly --  
20   THE COURT: I don't --  
21   THE ACCUSED: -- can do.  
22   THE COURT: I don't doubt that. In fact, I accept  
23           that. You're very convincing on that point.  
24   THE ACCUSED: I accept that you accept that. Also  
25           accept that he uses three different names, so I'm  
26           going to enter this into evidence, because he used  
27           Michael James Ouellette as a commissioner of  
28           oaths, but he uses Mike Ouellette, all upper case  
29           letters, on his RTPs.  
30   THE COURT: No, I'm not going to get involved in your  
31           upper case letter, lower case letter nonsense.  
32   THE ACCUSED: This is Mike Ouellette using upper case  
33           letters --  
34   THE COURT: Do you have any other witnesses you're  
35           calling?  
36   THE ACCUSED: -- and Michael James Ouellette using  
37           upper and lower case letters --  
38   THE COURT: Stop your strawman argument.  
39   THE ACCUSED: -- as a commissioner.  
40   THE COURT: Do you have any other witnesses?  
41   THE ACCUSED: What's a strawman argument?  
42   THE COURT: Do you have any other witnesses?  
43   THE ACCUSED: You can take that too, please.  
44   THE COURT: No. Do you have any other witnesses?  
45   THE ACCUSED: God.  
46   THE COURT: Call him.  
47   THE ACCUSED: Let's call God.

## Proceedings

1 THE COURT: Page God.  
2 THE ACCUSED: Excellent. How about the queen?  
3 THE COURT: Are you making a mockery of this process?  
4 THE ACCUSED: No.  
5 THE COURT: Where's God, then?  
6 THE ACCUSED: God's everywhere. God's here right now.  
7 THE COURT: Do you have any other relevant witness?  
8 THE ACCUSED: Her Majesty.  
9 THE COURT: Mr. Merrill, I'm not concluding the trial.  
10 You can't make a mockery of this process the way  
11 you are. It's contemptuous the way you deal with  
12 this. I try my best to be calm with all this, but  
13 you are contemptuous throughout this process.  
14 Anyone listening to this transcript would  
15 instantly see that, how you conduct yourself.  
16 I'm now moving to submissions. I know that  
17 you have lots of submissions. I can garner that  
18 largely from that affidavit that you provided to  
19 the court. And that's partly why I wanted it  
20 marked as an exhibit, because in there you set out  
21 multiple things that you say created a defence to  
22 the charge.  
23 THE ACCUSED: Have you read the whole thing since I  
24 stated it on the record?  
25 THE COURT: More than once.  
26 THE ACCUSED: You have.  
27 THE COURT: More than once, I just said.  
28 THE ACCUSED: Well, as God as my witness, everything I  
29 discuss here is based in the CRA and the  
30 ministers' and the government's own records.  
31 THE COURT: Okay.  
32 THE ACCUSED: I have tried everything to --  
33 THE COURT: I -- can I just say this?  
34 THE ACCUSED: -- to avoid -- to avoid this.  
35 THE COURT: Mr. -- Mr. Merrill, I -- I could gather --  
36 THE ACCUSED: My name is Steve.  
37 THE COURT: -- from your evidence some 10 defences that  
38 you are arguing in this matter, that you're  
39 advancing in this matter. With regards to the  
40 notice of requirement, you advanced several  
41 defence arguments. Firstly, that the -- that Mr.  
42 Pagett did not have authority to serve it.  
43 THE ACCUSED: I never said that.  
44 THE COURT: In effect, you did.  
45 THE ACCUSED: No.  
46 THE COURT: You were saying you didn't have to respond  
47 to it until he could give you proof of his

## Proceedings

1 authority. You were questioning his authority.  
2 THE ACCUSED: He works for a business called Canada.  
3 Everyone should question his authority.  
4 THE COURT: Look, if you don't want to make that an  
5 argument, fine, but I'm pretty clear from what I  
6 read from you that that was a big part of your  
7 argument, that you say that -- that the notice of  
8 requirement was not -- that the service of it  
9 wasn't validly completed on you. You say that it  
10 was served on the wrong person, if served at all.  
11 THE ACCUSED: Judge, I acknowledge the service in  
12 writing on February 6th -- 5th, and then the day  
13 after I acknowledge his service in writing. He  
14 swore an affidavit that he served me in front of  
15 his supervisor, Michael James Ouellette. So he  
16 obviously didn't believe he had served me because  
17 he knows full well that the envelope was dropped  
18 in the parking lot at the 7-Eleven at the corner  
19 of Bernard and Gordon. But when I sent him a fax  
20 accepting his offer of what was ever in the  
21 envelope, which I assumed was a quasi-demand or  
22 requirement --  
23 THE COURT: Yes, that -- that is your argument --  
24 THE ACCUSED: -- then --  
25 THE COURT: -- that it's -- it's a contract offer.  
26 THE ACCUSED: -- then he affirmed his affidavit the  
27 very next day.  
28 THE COURT: You see the requirement as a contract offer  
29 which you --  
30 THE ACCUSED: As an offer, yes.  
31 THE COURT: -- could decline if he didn't meet your  
32 condition precedent of proving what authority he  
33 was doing it by.  
34 You moved on to the information. You thought  
35 that the information was defective in form. You  
36 thought that the service of the summons wasn't  
37 valid. You thought that the Provincial Court  
38 didn't have jurisdiction to -- in the matter and  
39 -- and that couldn't adequately explain to you  
40 what court you were in. You --  
41 THE ACCUSED: Well, that's the Crown's --  
42 THE COURT: -- you stated --  
43 THE ACCUSED: That's the Crown's job.  
44 THE COURT: -- throughout that you thought that Revenue  
45 Canada was in fact conspiring to defraud you.  
46 THE ACCUSED: No.  
47 THE COURT: Well, you --

## Proceedings

1 THE ACCUSED: No, they're just making an offer.  
2 They're just making an offer. No less than  
3 Canadian Tire.  
4 THE COURT: You write these things in your affidavit.  
5 So if you're now retracting what you wrote in your  
6 affidavit, I don't know what I can say, but that's  
7 what you said in there.  
8 THE ACCUSED: Yeah, that they made an offer.  
9 THE COURT: No, you --  
10 THE ACCUSED: That's what I said.  
11 THE COURT: -- said that they had been trying to  
12 defraud you for some time. You go on in your --  
13 THE ACCUSED: I don't remember using the word  
14 "defraud" --  
15 THE COURT: Well --  
16 THE ACCUSED: -- anywhere in my affidavit.  
17 THE COURT: -- look at your own affidavit.  
18 THE ACCUSED: Nowhere have I used the word "defraud".  
19 THE COURT: I've read it. You need to read it yourself  
20 maybe.  
21 THE ACCUSED: Well, if you can find -- I don't use the  
22 word "defraud". I don't think it's a word.  
23 Someone can commit fraud, but I don't know how you  
24 defraud somebody. It's not a word I would use.  
25 THE COURT: You --  
26 THE ACCUSED: I don't think the CRA's committing a  
27 fraud.  
28 THE COURT: You -- you stated -- you stated that the  
29 filing of the tax returns, when you did file them,  
30 should have brought the court process to an end,  
31 and that --  
32 THE ACCUSED: Well, no kidding.  
33 THE COURT: -- the Crown was being abusive by not  
34 withdrawing the charge after you had filed the  
35 returns. That was an argument that you've  
36 advanced here.  
37 THE ACCUSED: Thank you for that. That is true.  
38 THE COURT: And -- and --  
39 THE ACCUSED: But instead they want to run --  
40 THE COURT: And you've kind of danced around this, but  
41 you have insinuated that the court has intimidated  
42 you in a way that has not allowed you to make full  
43 answer and defence, probably in a couple of ways.  
44 One when I ordered you into custody --  
45 THE ACCUSED: Well, and after you --  
46 THE COURT: -- when you were walking out of the  
47 courtroom and -- even though you were released

## Proceedings

1 later that day, but you're saying that that  
2 intimidation, but also further, I think, by  
3 innuendo, you're saying that I'm not allowing you  
4 to have full answer and defence because I'm  
5 cutting off some witnesses that you believe are  
6 relevant that I'm holding are not relevant, and  
7 that that's not allowing you to make a full answer  
8 and defence.

9 So I get these arguments that you're  
10 advancing. Is there any other argument that  
11 you're wanting me to consider that I haven't  
12 enunciated?

13 THE ACCUSED: I've got a whole bunch of stuff here,  
14 yeah.

15 THE COURT: Well, tell me. What is your submission?

16 THE ACCUSED: I'll wait till submissions.

17 THE COURT: Well, it is --

18 THE ACCUSED: Doesn't he go first?

19 THE COURT: -- submissions right now.

20 THE ACCUSED: Doesn't he start? I think the Crown --

21 THE COURT: If you would like him to go first, he'll go  
22 first.

23 THE ACCUSED: I think the Crown makes its submissions  
24 first.

25 THE COURT: It depends often on whether defence  
26 evidence is called or not called. But if you  
27 would prefer him to give his first, I'll direct  
28 that he give it first. Is that what you prefer?

29 THE ACCUSED: Well, I'm a little bit fried, like you  
30 are.

31 THE COURT: I'm not fried at all, sir.

32 THE ACCUSED: Well, okay, maybe you're not.

33 THE COURT: I'm -- I'm --

34 THE ACCUSED: You seem --

35 THE COURT: -- very fresh and I am not the least bit  
36 fried with this process.

37 THE ACCUSED: Okay. I'm sorry for using that term.  
38 But my heart is beating because this man and the  
39 state wants to lock me up for having the audacity  
40 to challenge --

41 THE COURT: Do you want to make --

42 THE ACCUSED: -- the authority of --

43 THE COURT: -- your submissions now or do you want the  
44 Crown to make them first? I'm not going to let  
45 you do both before and after.

46 THE ACCUSED: Now I'm in charge. Yes, I direct him to  
47 make --



**Proceedings**

1 THE COURT: You're not in --  
2 THE ACCUSED: -- his submissions first.  
3 THE COURT: You're -- you're not in charge and you're  
4 not directing him to do anything, but I'm  
5 directing --  
6 THE ACCUSED: You're -- you're offering me --  
7 THE COURT: No --  
8 THE ACCUSED: -- a chance to direct him to make his  
9 submissions.  
10 THE COURT: Just listen to yourself for a minute. Have  
11 a seat. I'll ask the Crown to make their  
12 submissions first.  
13 THE ACCUSED: Excellent. Permission to leave the ship.  
14

**SUBMISSIONS FOR CROWN BY MR. LEPINE:**

15  
16  
17 MR. LEPINE: Well, Your Honour, this is a very simple  
18 case. Mr. Merrill received four -- four notices  
19 of requirement pertaining to the four tax years  
20 listed on the information. He was directed to  
21 file certain documents, certain returns, by a  
22 certain date. By his own admission, he did not.  
23 That's the case. It's a very simple,  
24 straightforward case. There's no justification or  
25 explanation for that. He simply chose not to. He  
26 could have filed them in 2019 and chose not to do  
27 that. That's all there is to say about it.  
28 There is no air of reality to any suggestion  
29 that Mr. Merrill thought Mr. Pagett was a Jamaican  
30 scammer. I notice that -- I note that Mr. Merrill  
31 directed his correspondence to Mr. Pagett to the  
32 CRA, and it would make no sense for a scammer to  
33 waste his time asking people to comply with the  
34 law and with their obligations.  
35 And -- one moment, please. In the Crown's  
36 view, this is a strict liability offence. But  
37 whether it's characterized as a strict liability  
38 offence or [indiscernible] offence, all the  
39 elements of the offence are made -- made out.  
40 It's a very simple case. A demand that he file by  
41 a certain date in 2019. He did not file and has  
42 provided no explanation that would amount to  
43 justification, a defence, or an excuse.  
44 Thank you.  
45 THE COURT: Thank you. So, Mr. Merrill, this is your  
46 opportunity to make your closing submissions.  
47 THE ACCUSED: Please call me Steve. Because you're not

**Proceedings**

1 asking me to perjure myself, are you?  
2 THE COURT: Mr. Merrill, do you -- if you don't come  
3 forward with submissions, then I'm going to take  
4 that as you're not wanting to give submissions.  
5 THE ACCUSED: I'll accept your offer to make  
6 submissions. Is it possible we could get a 15-  
7 minute recess? Because I have a lot of --  
8 recess, because I have a lot of information here.  
9 THE COURT: You know, Mr. Merrill, this is a good time  
10 for a 15-minute recess. So I'll come back in 15  
11 minutes and hear your submissions then. Thank  
12 you.  
13  
14 (PROCEEDINGS ADJOURNED FOR MORNING RECESS)  
15 (PROCEEDINGS RECONVENED)  
16  
17 THE ACCUSED: This is for the record again. I -- I do  
18 respond to the name Steven James Merrill, but I  
19 waive all rights and privileges that -- I reserve  
20 all rights and waive all privileges.  
21 Permission to come aboard.  
22 THE COURT: You're not in admiralty court, but I  
23 welcome you to come before the court to make your  
24 closing submissions.  
25  
26 **SUBMISSIONS ON HIS OWN BEHALF BY THE ACCUSED:**  
27  
28 THE ACCUSED: There was some discussion about God in  
29 the courtroom today, this morning, and I would  
30 just note that the words behind your head, posted  
31 on the wall of this courtroom, translated from  
32 Latin say "God is at my right". And I'll accept  
33 that you're conducting these proceedings upon your  
34 oath. Can I accept that you're conducting these  
35 proceedings upon your oath?  
36 THE COURT: Make your submissions.  
37 THE ACCUSED: Can I accept that you're conducting these  
38 proceedings upon your oath?  
39 THE COURT: You have no further submissions? You have  
40 no further submissions?  
41 THE ACCUSED: I do.  
42 THE COURT: Then make them. I'm not on trial here, you  
43 are. Make your submissions.  
44 THE ACCUSED: You entered the plea, though.  
45 THE COURT: I'll ask you one last time to make your  
46 submissions and not try badgering the judge.  
47 THE ACCUSED: Will you allow me to call one more

**Submissions on his own behalf by the Accused**

1 witness, please?

2 THE COURT: No. This is the time for you to make your  
3 closing submissions.

4 THE ACCUSED: Your Honour, on the CRA's website, under  
5 a subheading called "Income Tax Myths", myth  
6 number 2 states:

7  
8 The income tax system is based on voluntary  
9 compliance because the government knows tax  
10 laws are unconstitutional and cannot be  
11 enforced.

12  
13 Under "The Facts" in that same subsection, Myth 2,  
14 it is stated:

15  
16 There is no question that voluntary  
17 compliance is the cornerstone of Canada's  
18 self-assessment taxation system.

19  
20 There's a copy of that for Mr. Lepine and a copy  
21 of that for yourself.

22 On day one of the trial, last July 13th, this  
23 most recent July 13th, there was some discussion  
24 about what is Canada. Canada, in the  
25 *Interpretation Act* at the federal level, is  
26 defined as water. Specifically, Canada includes  
27 the inland waters and territorial seas. May be  
28 the case why some of us believe that this is a  
29 ship and that this is an admiralty courtroom.

30 Presenting on the record a copy from the U.S.  
31 Securities and Exchange Commission website where  
32 I've entered the search term "Canada". You can  
33 see we're on the Securities and Exchange  
34 Commission website, under EDGAR and slash "company  
35 filings", it says "Company and person lookup",  
36 "company aka corporations or person lookup". Both  
37 are corporations. When we punch in "Canada", we  
38 get a result. The result reveals that Canada has  
39 a CIK number in red, ending in 0098. Underneath  
40 that it says "Foreign Governments". Over on the  
41 right-hand side, in the blue shade, we can find  
42 its business address, suggesting Canada is a  
43 business. It says "Canadian Embassy, 501  
44 Pennsylvania Avenue, Washington, D.C." And then  
45 further down, if someone's so inclined, they can  
46 open the files that reveal Canada's business  
47 assets, business income, expenses, deficit,

**Submissions on his own behalf by the Accused**

1 various other information regarding its business.

2 I would suggest the government's not very  
3 good at conducting business because over my  
4 lifetime the dollar, the share instrument of that  
5 business, has fallen about 97 percent and their  
6 deficit now, after printing 400-and-some billion  
7 dollars due to COVID, has topped a trillion  
8 dollars. Businesses that typically run deficits  
9 like that eventually default and/or collapse.

10 There was also some discussion on day one of  
11 the trial about some of the definitions from the  
12 *Income Tax Act*. Present here a printout, and I've  
13 highlighted the section of the Act specifically  
14 where it defines -- if we're in a criminal  
15 courtroom, then definitions should matter. If  
16 we're in a quasi-criminal courtroom, then I can  
17 understand that people can break the rules. So  
18 the definition of "taxpayer", according to the  
19 Canada Revenue Agency website -- I shouldn't --  
20 correct me, that's not the Canada Revenue Agency  
21 website, that's the *Income Tax Act* website posted  
22 online:

23  
24 taxpayer includes any person whether or not  
25 liable to pay tax.

26  
27 The definition of "person", which is important  
28 here because "taxpayer" means and only means a  
29 person:

30  
31 ... or any word or expression descriptive of  
32 a person, includes any corporation, and any  
33 entity exempt, because of subsection 149(1),  
34 from tax under Part I on all or part of the  
35 entity's taxable income ...

36  
37 So in that line we've got a revelation that a  
38 person is an entity.

39  
40 ... the entity's taxable income and the  
41 heirs, executors, liquidators of a  
42 succession, administrators or other legal  
43 representatives of such a person, according  
44 to the law of that part of Canada to which  
45 the context extends.

46  
47 A person is not a blinking, breathing, bleeding

**Submissions on his own behalf by the Accused**

1 man, according to the *Income Tax Act*. And I would  
2 also invite you to consider that the *Income Tax*  
3 Act is not called the *Income Tax Law*, *Statute*, or  
4 *Bylaws*, and they're only subject to people who  
5 agree to represent, as in the case of a legal  
6 representative of a person.

7 Some discussion about the word "includes",  
8 whether or not the word expands the meaning of a  
9 definition in law. I've printed here a section  
10 from the *Black's Law Dictionary*, which I believe,  
11 and hopefully you concur, is the preeminent law  
12 dictionary for people -- sovereign people in so-  
13 called Canada. So "include", from Latin, means  
14 "*includere*", to shut in or keep within:  
15

16 To confine within, hold as an inclosure. Take  
17 in, attain, shut up, contain, inclose,  
18 comprise, comprehend, embrace, involve.  
19

20 The word "include" limits the meaning of a word,  
21 to nothing but what's on the page. Includes a  
22 person whether or not liable to pay tax, a person  
23 includes the legal representative of an entity.  
24 Person includes a corporation, nothing but a  
25 corporation.

26 The definition of "include" is further  
27 referenced in our history going back many  
28 thousands of years. The legal maxim for "*inclusio*  
29 *unius est exclusio alterius*", translated, "The  
30 inclusion of one is the exclusion of another".  
31 "Person" includes the legal representative of an  
32 entity and nothing but the legal representative of  
33 an entity, in this -- in this case a person,  
34 whether or not liable to pay tax. Interesting  
35 that definition does not say "income tax" yet it  
36 comes from the *Income Tax Act*.

37 I've studied this information for quite some  
38 time and it makes sense to me. I believe that in  
39 1950 the Supreme Court ruled that the *War Measures*  
40 *Income Tax Act* was unconstitutional. Judge  
41 Rinfret, at the time, ruled that the federal  
42 government had no jurisdiction in Ontario to levy  
43 an income tax against the Lord Nelson Hotel.  
44 Judge Rinfret provided that both parties, the  
45 provincial and federal government at the time, 12  
46 years in his ruling, to abide by s. 91 and 92 of  
47 the *BNA Act* where it states specifically the

**Submissions on his own behalf by the Accused**

1       taxing jurisdictions of the federal government,  
2       which was a creation of the provincial  
3       governments, Upper and Lower Canada at the time,  
4       New Brunswick, and Nova Scotia.

5       The spelling of names is important here.  
6       Throughout my correspondence with Pagett,  
7       throughout my dealings with the Canada Revenue  
8       Agency and the business they like to conduct, I  
9       very specifically identified the name of the  
10      taxpayer along with the number of the taxpayer,  
11      and I've very distinctly distinguished myself in  
12      all correspondence for many years, not just with  
13      Pagett, for many years, as the legal  
14      representative for the taxpayer. I've  
15      distinguished myself as a man, a bleeding,  
16      blinking, breathing man, with unlimited capacity,  
17      who can choose to act in the capacity of legal  
18      representative for a taxpayer or a tax account  
19      number, in this case ending in 708.

20      The reason I do that is also based in our  
21      history and in Latin. There are three titles in  
22      this page. The first one says "*Capitis diminutio*  
23      *minima*". This is also from *Black's Law*. In  
24      brackets:

25  
26           (meaning a minimum loss of status through the  
27           use of capitalization ...

28  
29      Example, Steven James Merrill, spelled with  
30      capitals on S, J, and M.

31  
32           The lowest or least comprehensive degree of  
33           loss of status. This occurred where a man's  
34           family relations alone were changed. It  
35           happened upon the arrogation [pride] of a  
36           person who had been his own master, (*sui*  
37           *juris*,) --

38  
39      Which in Latin refers to a man of full capacity  
40      and all lawful rights. In brackets we've got:

41  
42           -- [of his own right, not under any legal  
43           disability] or upon the emancipation of one  
44           who had been under the *patria potestas*.  
45           [Parental authority] It left the rights of  
46           liberty and citizenship unaltered.  
47

**Submissions on his own behalf by the Accused**

1 I believe as a sovereign man my rights of liberty  
2 come from God, who is on the right of you in this  
3 courtroom, and not from government.

4 The second heading, "*Capitis diminutio media*"  
5 in brackets:

6  
7 (meaning a medium loss of status through the  
8 use of capitalization ...  
9

10 Example, Steven Merrill, with "Merrill" spelled in  
11 all upper case letters. M-e-r-r-i-l-l. Refers  
12 to:

13  
14 A lessor or medium loss of status. This  
15 occurred where a man loses his rights of  
16 citizenship, but without losing his liberty.  
17 It carried away also the family rights.  
18

19 In school -- I was confused in elementary school  
20 by the list of all the students in the classroom  
21 because my name was spelled Steven Merrill with  
22 capital M-e-r-r-i-l-l, which is not the name or  
23 the spelling of the name on the birth certificate  
24 or the certificate of registered live birth.

25 The third heading in this page, "*Capitis*  
26 *diminutio maxima*", in brackets:

27  
28 (meaning a maximum loss of status through the  
29 use of capitalization ...  
30

31 An example of that is Steven Merrill, spelled in  
32 all upper case letters, or as it is in the CRA  
33 files, Steve Merrill in all upper case letters,  
34 which refers to an entity and an account number.  
35 And it's the way the name is spelled on all  
36 correspondence from the CRA databases we heard  
37 last July 13th.

38 A spelling of this nature suggests:  
39

40 The highest or most comprehensive loss of  
41 status. This occurred when a man's condition  
42 was changed from one of freedom to one of  
43 bondage, when he became a slave.  
44

45 I don't consider myself a slave. I hope nobody  
46 here does.

47 So what we have here, and I think what

**Submissions on his own behalf by the Accused**

1 everybody is quite cognizant of, is a corporation  
2 masquerading in a -- in a *de jour* or *de facto*  
3 method per s. 15 of the *Criminal Code*, where it's  
4 acknowledged that the government, a corporation  
5 with a business address in D.C., is *de facto*,  
6 which means like an authority but not legitimate.

7 Irregardless, the government and the CRA have  
8 tried to confuse Canadians as to who they are, and  
9 some CRA agents, I believe, think that everybody  
10 in this country is born with a social insurance  
11 number, when in fact they're born human and at  
12 some point in their life they sign up for a  
13 benefit, since 1962, called the Canada Pension  
14 Plan, and in exchange agree to accept benefits for  
15 paying a little income tax.

16 Supreme Court ruling in 1950 went on in that  
17 regard. Judge Rinfret stated that the *War*  
18 *Measures Income Tax Act* was theft, and he gave the  
19 two parties 12 years to come up with a scheme, if  
20 you will, to encourage people to sign up or agree  
21 to pay an income tax in exchange for a benefit  
22 called the Canada Pension Plan.

23 This document is from a book written by Allan  
24 Farnsworth, and it's considered the premier book,  
25 at least in my mind, for contracting. The opening  
26 page says [as read in]:

27  
28 All contracts commence with an offer and only  
29 become binding upon acceptance of the offer.  
30

31 I've written this, that the people's contracts in  
32 Canada include the constitutions of Canada,  
33 Province of British Columbia, and British  
34 Columbia, province of. And then in brackets,  
35 constitutions, without question, are bylaws which  
36 bind public service -- public servants to service  
37 and the mandatory and binding oath of true  
38 allegiance to Her Majesty of those public  
39 servants. They amount to nothing more than an  
40 intention to act or refrain from acting in a  
41 specified way between the respective governments  
42 and the private sovereign people, which is binding  
43 on those who choose to be subject to it.

44 The *Staff Public Relations Act* [sic], which  
45 I've cited in my evidence in my affidavit, states  
46 that all public servants are required to swear an  
47 oath. That's why I'm always intent on confirming



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1 someone in a position like you, Judge Smith, is  
2 acting upon your oath of office. And any public  
3 servant, I believe, is a servant of the people of  
4 Canada. I don't believe that all the people of  
5 Canada work for the government. I believe the  
6 government needs to be accountable to the people.  
7 But we have a attitude, and I've especially seen  
8 this over the last 20 years, most agents or  
9 servants and public officials of the Canada  
10 Revenue Agency who believe that we're all working  
11 for them, that we need to respond to them, when in  
12 fact public servants are bound to respond to the  
13 people of Canada.

14 Bob Hamilton, commissioner of the CRA,  
15 responded to my friend Arlo this morning when he  
16 wrote him a question regarding his request to file  
17 an income tax return. It's his duty to respond.  
18 He's bound by oath to respond. It's been my  
19 experience over the last 20 years that every time  
20 I've written an MP, an MLA, a member of Parliament  
21 -- I wrote Minister Blackburn in 2009, I wrote  
22 Minister Flaherty in 2011, politely asked for a  
23 reply to questions about their actions, and in  
24 every case they replied, they responded, and in  
25 many cases provided very clear, unequivocal, true  
26 statements in their reply.

27 So we have an agent, Mr. Pagett, who I've  
28 never met, no idea who he was, who at the same  
29 time that I'm receiving calls from purported  
30 agents of the Canada Revenue Agency or the tax  
31 department which threaten court action or legal  
32 action unless you do something for them, send them  
33 money, sometimes send them bitcoin, which is of  
34 interest, and they're very threatening calls. I  
35 think most Canadians have had those calls, those  
36 experiences. I've had many. I think everyone in  
37 the courtroom here has probably had a call from a  
38 purported tax revenue or tax department person.  
39 So it's important to me that when I get a call out  
40 of the blue, like I did on November 15th, from  
41 someone purporting to be with the Canada Revenue  
42 Agency, that I don't just give up my personal  
43 information, I don't just give up my bank account  
44 information, I just don't send money or bitcoin or  
45 gold on his offer to send money. I'd encourage  
46 all Canadians to question who's calling.

47 Mr. Pagett asked me to supply information to

**Submissions on his own behalf by the Accused**

1 his file. He asked me if the mailing address for  
2 the taxpayer entity ending 708 was correct.  
3 That's all he asked. The very next day, actually  
4 the same day, I sent him a fax to the number that  
5 I found on the CRA website, because his number's  
6 not there, and I accepted his offer to provide  
7 information to his file for the taxpayer account  
8 named Steve Merrill, in my capacity as a man, a  
9 sovereign man, and agent or legal representative  
10 for the taxpayer entity. Presented information  
11 that there's no question here a man can only act  
12 in the capacity as a legal representative for a  
13 taxpayer. We're not born taxpayers.

14 In my case, I don't choose to accept the  
15 benefit called Canada Pension. If you go deep  
16 here, you'll find that's the only benefit to  
17 paying the income tax. But I don't work in my  
18 capacity very often as a taxpayer, but I can  
19 choose to.

20 I gave Mr. Pagett 30 days, very politely, to  
21 respond to my conditional acceptance of his offer  
22 to contract, to do business. If he had said he  
23 was an agent of Canadian Tire or Canada Dry,  
24 asking me for information for their file, I would  
25 have done the very same thing. I would have  
26 looked up his name on the Canada Dry website and  
27 sent him a fax or a letter, or maybe place a call,  
28 though I don't advise it, to prove his authority,  
29 to verify who he was, and to confirm his intent to  
30 conduct his business in good faith.

31 December 15th, I had heard nothing from Chris  
32 Pagett, 2018. So I politely sent him another  
33 facsimile, politely advised him that I'd heard  
34 nothing from him, no reply, no fax, no service of  
35 registered mail. He had the address. I heard  
36 nothing. Pagett went silent and I was reminding  
37 him of his silence, and I gave him or provided him  
38 an additional seven days in the event he'd missed  
39 the fax, or he went on holidays, or he didn't  
40 understand it, or he thinks I'm a quack because I  
41 refer to myself as the legal representative of a  
42 taxpayer. And perhaps he thinks that everyone's  
43 born a taxpayer and that everyone in his database  
44 is a human being, which it's not.

45 Mr. Pagett committed a default on or about  
46 November -- whoops, December 22nd of his own  
47 invitation or his own offer to supply information

**Submissions on his own behalf by the Accused**

1 to his file. And by all accounts, by all  
2 commercial protocol, by all business protocol, and  
3 by their own statements on their website, he  
4 committed a default, failed to produce something  
5 that any sovereign man or woman is entitled to  
6 see, a public document he admitted on the stand  
7 that he signs every year for the last six years.  
8 Mr. Pagett could have said, "Hey, I don't swear an  
9 oath. I'm above the law." He could have said  
10 that. He could have said, "Further to your  
11 conditional acceptance, I need a few more days to  
12 find a copy of my oath of office and submit it to  
13 you as soon so that I may confirm my intent and my  
14 intentions to act in good faith on behalf of  
15 Canada, the corporation." But he didn't. He went  
16 silent.

17 And, in law, silence is acquiescence.  
18 There's a Latin term called *qui tacet consentire*  
19 *videtur*, which means your silence is your consent.  
20 With his silence he basically said, "I'm not an  
21 agent of the CRA. I have no intention of acting  
22 in good faith. I'm not a public servant. I don't  
23 work for Canada. I'm not sworn to Her Majesty."  
24 That's what he said by his silence.

25 For some reason, Michael Ouellette or Michael  
26 James Ouellette or Mike Ouellette, we have  
27 evidence that this man, if he's a man, uses three  
28 different names. He stamps Mike Ouellette on  
29 RTPs, he's used the name Michael J. Ouellette in  
30 all caps on other RTPs over the years, but when he  
31 affirms oaths for other agents of the CRA to which  
32 he supervises, he uses the name, in upper and  
33 lower case letters, Michael James Ouellette, as we  
34 -- as we've seen on the affidavit of February 6th  
35 sworn by Pagett.

36 I submit that Michael -- Michael James  
37 Ouellette knows he's a man when he's swearing an  
38 oath as a commissioner for accepting oaths, but  
39 does not use the same spelling or even the same  
40 name when he's looking for funds or monies or  
41 currency from taxpayers or requesting information  
42 from taxpayers. He uses the name Mike Ouellette.  
43 And I have an example of that. In fact, I could  
44 probably produce thousands of examples of that if  
45 I had the time and the money.

46 So at that point Pagett was in default. He  
47 violated his oath, he admitted he wasn't an agent

**Submissions on his own behalf by the Accused**

1 of the CRA, he admitted he wasn't a public  
2 servant. I have never met the man. He called me  
3 out of the blue. So I enjoyed my Christmas in  
4 2018, knowing that Chris Pagett, whoever he is,  
5 sure as hell wasn't an agent of the CRA.

6 On January 30th, 2019, a man purportedly  
7 working for the CRA shows up in front of me, wants  
8 to drop an envelope of some kind, didn't have any  
9 success with that because he couldn't produce any  
10 authority of who he was. I asked him at that time  
11 if he'd received the faxes from November 15th and  
12 December 16th. He said he had. I said, "Why  
13 didn't you respond? Why'd you -- why'd you  
14 default?" No answer. Leaves the envelope, runs  
15 away. I took the envelope, I returned it to him.  
16 He dropped it on the ground at the 7-Eleven store  
17 at the front -- the corner of Bernard and Gordon,  
18 not far from my shop. Then he ran across the  
19 street to Shoppers Drug Mart. I walked across the  
20 road, snapped a picture of him. When I returned  
21 to the 7-Eleven, the envelope wasn't there. I  
22 noticed it wasn't there. His service was not  
23 authentic. I don't know who the man was. He  
24 didn't provide any identification.

25 I could have went silent, but I didn't. I  
26 thought, "Let's give this guy the benefit of the  
27 doubt. Let's try one more time to see if he's  
28 really who he says he is, a public servant, an  
29 agent of the CRA, working in the non-filer  
30 division, the collections division. See if he's  
31 really a CRA agent making an offer," which is what  
32 Bob Hamilton and all CRA agents do. Pagett  
33 testified that his job description was to make  
34 requests of Canadians to file tax returns.  
35 Requests. Offers. Requests are offers, offers to  
36 contract. Offers to contract do not become  
37 binding, according to Farnsworth in the premier  
38 book on contracting, until there is acceptance of  
39 the offer.

40 So on February 5th, 2019, I gave Chris Pagett  
41 the benefit of the doubt and I sent him a written  
42 -- typewritten correspondence called a conditional  
43 acceptance. And in that fax, and you can read it  
44 again, I noted his visit, thanked him for the  
45 visit, noted that his service was sloppy at best.  
46 Didn't acknowledge his service, but his attempted  
47 service where the envelope remained abandoned in

**Submissions on his own behalf by the Accused**

1 the 7-Eleven parking lot at the corner of 7-  
2 Eleven. I could go to that letter, and I probably  
3 should.

4 February 5th, 2019. Exhibit D in my  
5 affidavit, sworn affidavit, that nobody has  
6 rebutted. I said [as read in]:  
7

8 I am writing to clarify the record following  
9 the disruptive end to our conversation. You  
10 indicated on Wednesday that you received my  
11 two notices of November 16th and December  
12 17th wherein I accepted -- first accepted,  
13 with one condition, your invitation to  
14 provide information on behalf of the taxpayer  
15 spelled S-t-e-v [sic] in all caps, M-e-r-r-i-  
16 l-l in all caps. And then I reminded you of  
17 your silence. I will submit that you  
18 committed a default upon your invitation or  
19 offer by remaining silent, effective December  
20 24th or thereabouts 2018.  
21

22 I added:  
23

24 It is your duty to speak.  
25

26 I don't believe I work for this man. I don't  
27 believe this man owns me. I don't believe this  
28 man has any authority over me to demand anything  
29 of me, but I was happy to stay in honour and  
30 respond to him in writing, as I've always done  
31 previously with public servants.

32 I said:  
33

34 I will submit that the intent of your visit  
35 with envelope in hand was to extend a new  
36 invitation or offer on behalf of Her Majesty  
37 and/or Canada, and that, despite the envelope  
38 being abandoned and left atop a public  
39 sidewalk, it likely contained an invitation,  
40 request, or quasi-demand, which means like a  
41 demand but not really a demand, to provide  
42 information on behalf of the person resident  
43 Steve Merrill, officer, taxpayer account  
44 number ending 708.  
45

46 I said [as read in]:  
47

**Submissions on his own behalf by the Accused**

1 I'll acknowledge the service of this  
2 invitation, despite its sloppiness, if you  
3 can acknowledge that I am a man who may  
4 choose to act in the capacity or guarantee,  
5 signer, bearer, agent, or legal  
6 representative of the entity.  
7

8 There's no question it's an entity. A taxpayer is  
9 an entity.  
10

11 If we can agree I'm a man, not a fiction, I  
12 will accept your latest offer in my capacity  
13 as a representative for Steve Merrill,  
14 taxpayer account, on the condition that you  
15 provide to me within 30 days a certified true  
16 copy of your oath of allegiance to Her  
17 Majesty and/or Canada. This document will  
18 confirm who you are and of your intent and of  
19 your duty to act in good faith.  
20

21 The last paragraph says [as read in]:  
22

23 In the event it was not you --  
24

25 - because I hadn't opened it -  
26

27 -- who has extended --  
28

29  
30 - in brackets I have:  
31

32 -- (signed the invitation or offer) but a  
33 supervisor or other assigned agent or  
34 employee acting on behalf of Her Majesty  
35 and/or Canada, please also include a  
36 certified true copy of his or her oath of  
37 allegiance to Her Majesty and/or Canada.

38 Respectfully, Steven James Merrill, *sui*  
39 *juris*, man of full capacity and rights, not a  
40 slave, here of the address ...  
41

42 -- he had on file. Submit that once again, in  
43 case it's been missed in the affidavit.

44 So what did Chris Pagett do? Chris -- Chris  
45 Pagett did nothing. Chris Pagett went silent, did  
46 not respond according to law or his own code or  
47 his own oath. Apparently, he says this, we can't

**Submissions on his own behalf by the Accused**

1 confirm this, he laid off his decision to default  
2 on his supervisor, Mika Ouellette, or Michael  
3 Ouellette, or possibly Michael James Ouellette.  
4 There's a chance there's three Mike Ouellette's  
5 down there because there's three different names.  
6 And this man, he's a man, told him he didn't have  
7 to respond. He effectively says he doesn't have  
8 to act in good faith, and says to me by his non-  
9 response, by his silence, that he's not actually a  
10 public servant or agent or non-filer division,  
11 whatever he says he was, and he doesn't have an  
12 oath.

13 Interestingly, within hours of receiving the  
14 fax on February 5th, he swears that he served  
15 Steven James Merrill. And one of the questions I  
16 wanted to ask Pagett today was why didn't he swear  
17 an oath if he believed he'd served -- made the  
18 service on January 31st or February 1st or  
19 February 2nd or February 3rd or February 4th or  
20 February 5th? Because I don't believe, but he's  
21 not here to testify, that he believes that he  
22 actually did service. Irregardless, the service  
23 included an offer, he says. I've still not seen  
24 it. And I believe, and I believe he'd probably  
25 confirm this, he swore an affidavit of service  
26 immediately after receiving my fax, which means he  
27 read it, wherein I acknowledged his offer or  
28 invitation to provide information or something,  
29 information on behalf of the taxpayer account, in  
30 exchange for a benefit. The income tax form, T1,  
31 says "Income tax and benefits form". I'd like to  
32 ask Chris Pagett whether he believes every man and  
33 woman, sovereign man and woman in Canada, is  
34 obligated to accept a benefit from the government.  
35 He may believe that, but it's not true.

36 Pagett never responded, Mike Ouellette, his  
37 supervisor, never responded. Therefore, by their  
38 silence, *qui tacet consentire videtur*, their  
39 silence is their consent, both of them, that they  
40 don't work at the CRA and they had no intention of  
41 acting in good faith and, for whatever reason,  
42 can't produce an oath. If they can't produce an  
43 oath, which is public information, then obviously  
44 they don't work at the CRA. That's what I  
45 thought. I thought this was another tax scam.  
46 CRA warns of many tax scams on their website.  
47 "Don't fall for them," they say. "Don't sent them

**Submissions on his own behalf by the Accused**

1       bitcoin. You'll never get that back." But they  
2       often act ...

3       So why do I -- why do I make a big deal of  
4       this? Well, for one, I'm very, very curious where  
5       the assumed authority derives. 20 years ago I  
6       started digging into this and I started writing  
7       letters. I wrote Carla Jacone [phonetic], I wrote  
8       Minister Blackburn in 2009, I wrote Minister  
9       Flaherty. You can find these letters. You won't  
10      find the Flaherty letter, mind you. That's not  
11      part of my exhibit. I wrote Ron Cannan. Ron  
12      Cannan wrote on my behalf to Minister Blackburn.  
13      Exactly 30 days after my registered mailing to Mr.  
14      Blackburn, Cannan follows up with him and says,  
15      "Hey, you haven't responded to this constituent  
16      guy and this question he asks." Ron Cannan knew  
17      he had to respond. He was trying to stay in  
18      honour. So Minister Blackburn replied. According  
19      to the Department of Justice, he referenced a  
20      section of the *Currency Act* and stated  
21      unequivocally and fairly and freely an answer to  
22      my question. Bizarre question, really. To most  
23      people it might sound completely idiotic. Doesn't  
24      matter. Flaherty -- whoops, not Flaherty.  
25      Blackburn replied and answered the question,  
26      stayed in honour in accordance with his agreement  
27      and in accordance with his sworn oath to the  
28      sovereign men and women of Canada who he portends  
29      to serve.

30      Give you an example. April 19th, 2013, sent  
31      via registered mail [as read in]:

32                                Attention: Matt Taylor, Canada Revenue  
33                                Agency, regarding account number 708.

34                                

35                                

36      I sent this registered mailing to Matt Taylor, an  
37      agent, also supervised by Mike or Michael or  
38      Michael James Ouellette in Penticton, after a call  
39      on the telephone from Matt Taylor. I said:

40                                

41                                Hey, nice to hear from you. You want some  
42                                information. How about we meet?

43                                

44      So I took some time out of my day and I ran down  
45      to the Starbucks on Main Street, right beside the  
46      Royal Bank in Penticton. We sat and chewed the  
47      fat for an hour. I learned that he played junior



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1 hockey on the Island, Victoria Junior B. Told me  
2 he'd been married a few years, didn't have any  
3 kids. At that point, we moved on to business. He  
4 did provide a business card. And I asked him,  
5 "I've got no problem paying the amount you say is  
6 due on one condition." And he said, "Put it in  
7 writing." I said, "Okay." I put it in writing  
8 April 13th -- whoops, April 19th, 2013, via Canada  
9 Post registered mail [as read in]:

10  
11 Dear Mr. Taylor, your aforementioned taxpayer  
12 statement dated February 5th indicated amount  
13 due.

14  
15 Okay.

16  
17 The *Income Tax Act* fails to provide a  
18 definition for the term "money" or "monies"  
19 and raises the question to what forms of  
20 payments are acceptable. Can I pay in gold?  
21 Can I pay in bitcoin? Can I pay in legal  
22 tender currency? Can I pay in Canadian Tire  
23 money? Can I pay in barter currency?

24  
25 Every other business I've ever known will tell me  
26 what forms of payment they accept for their  
27 services. Canada is a business. They provide  
28 services. I was happy to pay for those services  
29 on one condition. So the question is:

30  
31 Will the CRA, the receiver general, accept,  
32 reconcile, or set off an account balance due  
33 with the presentment of money as per the  
34 definition of the term "money" in the  
35 *Financial Administration Act*?

36  
37 Sounds wacky. Why would anybody look up the word  
38 "money" in the *Financial Administration Act*?  
39 Who's got time for that?

40  
41 As a sworn public official of Canada, I  
42 demand that you provide an answer to this  
43 question within 14 days of receipt of this  
44 registered mailing. Take notice that your  
45 failure to provide an answer to this question  
46 within 14 days of receipt of this registered  
47 mailing will constitute a default, at which

**Submissions on his own behalf by the Accused**

1 point I'll expect that you will immediately  
2 cease all collection actions against me, my  
3 family, and any third-party contracts -- any  
4 third-party -- any third parties with which I  
5 contract.

6  
7 I suspect that Matt Taylor, who is supervised  
8 by Mike, Michael, or Michael James Ouellette, may  
9 have had a conversation with him, because it's  
10 probably not a question that Matt Taylor, a lower-  
11 level CRA agent, could respond to on his own.

12 April 29th, 2013 [as read in]:

13  
14 In response to your letter dated April 19th,  
15 2013, we reference the reply you received  
16 from the office of Jean-Pierre Blackburn,  
17 dated November 18, 2009, concerning the  
18 definition of "monies" --

19  
20 - m-o-n-i-e-s -

21  
22 -- and acceptable forms of payment.

23  
24 Never printed the back side of that letter, but we  
25 can see it's got a Canada flag on it. I received  
26 it very quickly, within 14 days, exactly as I had  
27 asked, likely after Matt Taylor had a conversation  
28 with Mike, Michael, or Michael James Ouellette,  
29 and as Matt Taylor and Michael James Ouellette are  
30 required to do. They're required to stay in  
31 honour.

32 I submit some information here now from the  
33 Taxpayer Bill of Rights Guide: Understanding your  
34 rights as a taxpayer, a person, whether or not  
35 liable to pay tax, defined in the Act, not the  
36 law, as an heir executor or legal representative  
37 of an entity. An entity, not a man or not a  
38 woman, not a sovereign man or sovereign woman.

39 S. 5 of the Taxpayer Bill of Rights Guide, it  
40 says, and I've provided the link on the website:

41  
42 You have the right to be treated  
43 professionally, courteously, and fairly.

44  
45 Says:

46  
47 You can expect we will treat you courteously

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1           and with consideration at all times,  
2           including when we ask for information or  
3           arrange interviews ...  
4

5       In bold I've got:  
6

7           Integrity, professionalism, respect, and  
8           collaboration are our core values and reflect  
9           our commitment to giving you the best  
10          possible service.  
11

12       Implied that they serve the public, the public  
13       does not serve them. Implied that there is some  
14       sort of *quid pro quo*, an agreement between the  
15       sovereign men and women of Canada and the  
16       Government of Canada and their public servants,  
17       all 300,000 of them, plus, plus, plus, and all the  
18       agents of the CRA. This is right from the  
19       Taxpayer Bill of Rights Guide.  
20

21           You can also expect us to listen to you and  
22           to take your circumstances into account,  
23           which is part of the process of making  
24           impartial decisions according to ... law.  
25

26       Now they're saying law when in fact the *Income Tax*  
27       Act is not called the Income Tax Law, it's called  
28       the *Income Tax Act*.  
29

30           We will then explain our decision and inform  
31           you of your rights and obligations regarding  
32           that decision.  
33

34       At number 6 of the Taxpayer Bill of Rights Guide:  
35       Understanding your rights:  
36

37           You have the right to complete, accurate,  
38           clear, and timely information.  
39

40           You can expect us to provide you with  
41           complete, accurate, and timely information in  
42           plain language explaining the laws --  
43

44       - or I should put in brackets "the Act" -  
45

46           -- and policies that apply to your situation.  
47

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1       Implying that every situation is unique. Some  
2       people, sovereign men and women people, in Canada  
3       want the benefits from the government. I don't  
4       begrudge them one minute. For single moms, three,  
5       four kids, I'm all for supporting them.

6  
7               Complete, accurate, clear, and timely  
8               information.

9  
10              We have a wide variety of information  
11              available electronically, by telephone, and  
12              in print ...

13  
14              Our ... agents have extensive training and  
15              reference tools that let them respond quickly  
16              and accurately to your questions and provide  
17              you with the highest quality of service.

18  
19       Extensive training and reference tools that let  
20       them respond quickly and accurately to your  
21       questions. I asked Pagett a question and he went  
22       silent, and his silence was his acceptance that he  
23       is nobody, not anybody I needed to be concerned  
24       with.

25              Got another document here from the Canada --  
26       Government of Canada website, tbs.sct.gc.ca dah  
27       dah dah dah. It's called The Values and  
28       Ethics Code for the Public Sector. Right  
29       underneath that heading it says:

30  
31              Describes the values and expected behaviours  
32              that guide public servants in all activities  
33              related to their professional duties.

34  
35       I'd encourage everyone at the CRA, or purported  
36       agents of the CRA, to read this value and ethics  
37       code. I don't believe Pagett did. I don't  
38       believe Pagett probably knows anything about it.  
39       He had been trained to believe we're all born  
40       taxpayers.

41              So the headers -- the two headers I've  
42       printed and will submit here is, bold:

43  
44              Respect for People

45  
46              *Public servants shall respect human dignity*  
47              *and the value of every person by:*

**Submissions on his own behalf by the Accused**

1  
2 Treating every person with respect and  
3 fairness.  
4  
5 Valuing diversity and the benefit of  
6 combining the unique qualities and strengths  
7 inherent in a diverse workforce.  
8  
9 Helping to create and maintain safe and  
10 healthy workplaces that are free from  
11 harassment and discrimination.  
12  
13 Sounds -- sounds reasonable. And I've highlighted  
14 2.4:  
15  
16 Working together in a spirit of openness,  
17 honesty and transparency that encourages  
18 engagement, collaboration and respectful  
19 communication.  
20  
21 The next header is called "Integrity":  
22  
23 *Public servants shall ...*  
24  
25 And "shall", in law at least, means must. If  
26 somebody says "shall", it means must.  
27  
28 *Public servants shall serve the public*  
29 *interest by:*  
30  
31 Acting at all times with integrity and in a  
32 manner that will bear the closest public  
33 scrutiny, an obligation that may not be fully  
34 satisfied by simply acting within the law.  
35  
36 They have to go outside the *Income Tax Act* from  
37 time to time to show respect for people, sovereign  
38 men and women who have questions and expect  
39 answers. 3.2 under "Integrity":  
40  
41 Never using their official roles to  
42 inappropriately obtain an advantage for  
43 themselves or to advantage or disadvantage  
44 others.  
45  
46 I submit that those exhibits aren't gobbly-goop.  
47 They're not innuendo. They're on the government's

**Submissions on his own behalf by the Accused**

1 website for a reason. That reason is to hold  
2 accountable public servants, especially, in -- in  
3 many cases, CRA agents who destroy lives. I could  
4 march thousands of people into this courtroom, if  
5 you allowed me, who have had their business, their  
6 career, or their relationship turned upside-down,  
7 in some cases destroyed, by rampant, aggressive,  
8 malicious, money hungry agents of the CRA. I  
9 submit Chris Pagett -- sorry, I don't submit Chris  
10 Pagett is one of them, but Mike Ouellette, who  
11 refused to be here today despite verifiable  
12 service, is someone I know firsthand has acted way  
13 outside the law, and he did so with Pagett, his  
14 underling. "Just blow that guy off. That's a  
15 ridiculous question. You don't have to respond to  
16 that. That's insane." Right? "Crazy. He's just  
17 a peon. You don't need to respond to him. What  
18 he's written doesn't even warrant a response. Oh,  
19 and by the way, my name is Michael, Mike, or  
20 Michael James Ouellette."

21 Who is this man? Is he a man? Do you know  
22 Mike Ouellette? Does Francois know Mike  
23 Ouellette? I've never met him, but he's the one  
24 in control of Pagett, a purported agent of the CRA  
25 who apparently told Pagett, "Just flick this guy  
26 off. He's a nobody. You don't need to respond to  
27 him."

28 So, conveniently, Chris Pagett is not here to  
29 testify what he said to -- whoops, Chris Pagett  
30 was here. Conveniently, Michael James or Mike or  
31 Michael Ouellette is not here to testify as to  
32 what he said to Pagett, which is at the root of  
33 the agreement I had on behalf of the taxpayer with  
34 Chris Pagett, the agreement that he defaulted  
35 upon.

36 Income tax and benefits form. Of course all  
37 the senior agents and most judges know how the  
38 system works but do not review it. I believe  
39 that's why judges and lawyers refer to people as  
40 "Mister". Mr. Merrill, Mr. Pagett. Your only  
41 jurisdiction is over people who accept that name.

42 So let me tell you a story. In the spring of  
43 2013, I was contacted by telephone by a CRA agent  
44 by the name of Matt Taylor. He said he was with  
45 the collections division. He indicated he wished  
46 to pay -- for me to pay an amount outstanding, at  
47 which point I arranged a meeting, intimated to

**Submissions on his own behalf by the Accused**

1       this earlier, at the Starbucks in Penticton.  
2       During coffee, I learned a little bit about him.  
3       We got around to business. I stated I was  
4       prepared to pay the amount due immediately on the  
5       condition he answered the question, and which he  
6       did answer the question.  
7       I then proceeded, on his response, to issue a  
8       payment to that account in accordance with the  
9       direction he provided. And you can read that. He  
10      told me to reference the correspondence from Jean-  
11      Pierre Blackburn and to find the answer to my  
12      question there.  
13      A few days later, in May 2013, I submitted  
14      that payment. I sent it to Ottawa. Ottawa wasn't  
15      quite sure what to do with it, so they sent it  
16      back to Matt Taylor. I learned of this a few days  
17      later, asked Matt Taylor why he wasn't setting off  
18      the account. He had no answer. Instead, likely  
19      after conversation with Mike Ouellette, he started  
20      firing off requirements to pay with Mike  
21      Ouellette's name on it, his supervisor, perhaps as  
22      a way to intimidate me. I thought it was  
23      malicious. He sent RTPs to my mother. He sent an  
24      RTP to friends that I even have no business  
25      relationships with, but spent a lot of time and  
26      money finding out who my friends were so he could  
27      interfere with my business for his business.  
28      I wrote him a letter and said, "Matt, if the  
29      note you have, which was issued lawfully at the  
30      direction of Jean-Pierre Blackburn, the Minister  
31      of National Revenue, is mistaken or incorrect,  
32      then return it." Matt Taylor went on,  
33      maliciously, to submit documents to an Ottawa  
34      court instead of doing his job. He ordered a writ  
35      of seizure. And on March 2nd, 2016, three  
36      sheriffs showed up at my shop with a locksmith and  
37      an RCMP officer, barged their way in, drilled the  
38      safe where I had my son's personal savings, two or  
39      three other's personal savings, all my own  
40      personal savings. The locksmith took a drill and  
41      opened the door and the agents -- the sheriffs  
42      walked out with virtually everything I own, all my  
43      savings.  
44      I inquired about the writ of seizure. Very  
45      curious to find out who signed it. I felt seizure  
46      orders needed to be signed by judges in Ottawa. I  
47      tracked down the name and the individual who

**Submissions on his own behalf by the Accused**

1 signed the writ of seizure, and I was told that  
2 that man didn't work there anymore, he was now in  
3 the custodial division in Ottawa at the Federal  
4 Court.

5 A few days later, another seizure in Toronto  
6 resulted in the discovery of a certain amount of  
7 cryptographic asset that I was keeping with a  
8 wallet provided in Toronto called Coin Chiton  
9 [phonetic]. Toronto sheriffs walked in there,  
10 demanded a USB stick with all the assets on it. I  
11 asked to see information. Who signed the order  
12 for the Toronto sheriff? They went silent. They  
13 then proceeded to sell the assets, despite any  
14 opportunity to make claims upon them. Some of  
15 them were my son's. My son's a PhD student at  
16 UBC. The equivalent assets he lost during that  
17 unauthorized, unlawful seizure, today almost  
18 \$300,000. No recourse. Today the combined total  
19 assets of those digits seized from Toronto, over  
20 three million, close to three -- three and a half  
21 million. Could have supported lots of single moms  
22 with that, lots of homeless people, who I have no  
23 problem giving money to.

24 So after that nightmare in the spring/summer  
25 of 2016, I swore to myself and I swore to God that  
26 if ever again I was contacted by an agent of the  
27 Canada Revenue Agency, I would, at the very least,  
28 confirm their intent, demand that they produce an  
29 oath -- an oath of office, so that I can be  
30 confident that they're conducting their business  
31 in good faith. After the seizures in the spring  
32 of '16 of what is now millions -- worth millions,  
33 Matt Taylor returned the payment that he had  
34 advised me to make to my lawyer in this matter in  
35 Vancouver, despite being asked many times and told  
36 many times, "If it's defective, return it."

37 Matt Taylor and Michael James Ouellette acted  
38 maliciously and outside the law, in my opinion, in  
39 the spring of '16. Stole. Stole from me and my  
40 family. I believe I have every right to question  
41 the authority of any public servant. I believe  
42 God gave me that right.

43 You can refer to me as Mr. Merrill, but I  
44 will correct you. My name is Steve. I'm happily  
45 married, I have two children. I've been married  
46 26 years. I provide a valuable service in this  
47 town. Many people are very happy with that



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1 service. We talk conspiracies all the time, me  
2 and my clients. We talk about the government. We  
3 talk about 400 billion dollars. Just fired up the  
4 printing press here recently to bail out the  
5 middle class and destroy small businesses. That's  
6 a hot topic right now.

7 The other hot topic is Trudeau, obviously,  
8 and his billion-dollar gift to a charity called  
9 WE. Another story, but that's his third violation  
10 of the ethics code. I expect he'll resign any  
11 day. A lot of Canadians do. A lot of Canadians  
12 don't think he's honourable. A lot of Canadians  
13 think he's a drama teacher from Vancouver, got  
14 elected in his riding somehow and became leader of  
15 the Liberal party. That's how it works. I don't  
16 begrudge it, but I can talk about it, and I talk  
17 about it online, and I can voice my opinion. I  
18 have every right to.

19 THE COURT: You can't talk about in your submissions  
20 because it's irrelevant.

21 THE ACCUSED: I just did.

22 THE COURT: So move on.

23 THE ACCUSED: So Pagett swears an affidavit of service  
24 within hours of receiving my fax, wherein I  
25 acknowledge his service on one condition, simple  
26 condition. So he cherry-picked the fax and says,  
27 "Hey, this guy is now accepting my service," the  
28 service he wasn't prepared to swear to on the  
29 31st, the 1st, the 2nd, the 3rd, the 4th of  
30 February in 2019. He confirms and swears his  
31 service the day after I acknowledge his service,  
32 but he cherry-picked that section of the letter  
33 and, along with Mike Ouellette, decide they don't  
34 have to perform on the balance of the agreement,  
35 which is to provide a certified true copy of his  
36 oath of office or alleged oath of office which  
37 would verify that they're not going to act  
38 maliciously and just randomly steal from me, as  
39 has happened on previous occasions.

40 No, the two of these guys, they decide, "We  
41 can cherry-pick that section of his letter, but we  
42 don't need to do our job. We don't need to abide  
43 by the Taxpayer Bill of Rights, any of the service  
44 codes" that they're all sworn to abide by, that he  
45 admits he swears every year in September, Pagett.

46 So along comes an RCMP officer, appears out  
47 of nowhere in October, late October, with a

**Submissions on his own behalf by the Accused**

1 summons to a person. I quickly drum up an  
2 affidavit to present in court during what would  
3 be, I guess, an arraignment on October 31st in  
4 front of Carla Cleveland.

5 I wanted to have a conversation with a girl  
6 named Danielle Borgia, who was acting on behalf of  
7 the state, on behalf of the government, and  
8 correct her files, advise her that Pagett and I  
9 had an agreement and he went silent, therefore he  
10 defaulted. I got her phone number that day,  
11 Danielle Borgia. I called her. Never got a call  
12 back. About three weeks later I get an email from  
13 -- because I had given her my email address, from  
14 Michael Le Dressay, apparently a lawyer in Langley  
15 acting on behalf of the state, "I have care and  
16 custody of this matter," dah, dah, dah, dah, dah.  
17 "Mr. Yates will be attending the next hearing."

18 I submit an affidavit to the file, try to get  
19 a hold of Mr. Yates. "Correct the record. This  
20 can easily be solved. Happy to file. I only  
21 asked Pagett and Ouellette for one thing. They  
22 didn't do it. They broke the law."

23 No, Yates doesn't want anything to do with  
24 it. He likes being paid, show up and appear, I  
25 guess, but he doesn't want anything to do with the  
26 facts of the agreement between Pagett and myself  
27 and Ouellette, the three of us.

28 So the can got kicked to a few days later, I  
29 think it was about December 7th. Another lawyer,  
30 Dominic [phonetic] Mayo, wants to arraign.  
31 Doesn't care about the facts, doesn't care about  
32 the sworn affidavit, just -- just wants to push  
33 forward.

34 THE COURT: I'll allow you to continue your submissions  
35 after the lunch hour. I have one family file that  
36 I have to address at two o'clock, so I'm wondering  
37 if this could pick up again at 2:30, to complete  
38 your submissions at 2:30 as -- as opposed to two  
39 o'clock.

40 THE ACCUSED: You make -- you're making an offer?

41 THE COURT: No, I'm not making an offer.

42 THE ACCUSED: Well, you said, "I'm wondering".

43 THE COURT: I'm asking whether you're making yourselves  
44 available, and I have the authority to order it  
45 whether you say you're making yourself available  
46 or not, but --

47 THE ACCUSED: Then why ask?

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1 THE COURT: -- I'm trying to -- because I'm trying to  
2 convenience people as best I can, and I would  
3 listen to what they have to say.

4 THE ACCUSED: Well, I'm missing a full day's work now.  
5 I've got all kinds of people looking to contact  
6 me, and I don't think I can come back this  
7 afternoon.

8 THE COURT: I'm ordering that this matter be adjourned  
9 to 2:30 to complete the submissions. Thank you.

10  
11 (PROCEEDINGS ADJOURNED FOR NOON RECESS)  
12 (PROCEEDINGS RECONVENED)  
13

14 THE ACCUSED: For the record, I do respond to the name  
15 Steven James Merrill, but I reserve all rights and  
16 waive any privileges. I accept that you're  
17 continuing to act upon your oath of allegiance to  
18 Her Majesty, and that we're carrying on.

19 THE COURT: Yes. Thank you. When we ran out of time  
20 at the lunchtime, you were talking about your --  
21 how you perceived the unfairness of the Crown with  
22 -- that you were talking with various Crown and  
23 you -- and you kind of went through and chronicled  
24 the various Crown, I think three of them, that --  
25 that you had talked with and that you perceived  
26 that the way that they were treating you was  
27 unfair by not properly responding to questions you  
28 were asking them.

29 THE ACCUSED: Yes.

30 THE COURT: So if you can pick up from where you left  
31 off any the other submissions that you would have,  
32 then.

33 THE ACCUSED: Let's see where I was here.

34 THE COURT: That's why I was trying to remind you. I  
35 think that's -- what I said there I think is  
36 exactly where you were, but -- I'm not trying to  
37 tell you where to -- where to go thereafter, but  
38 that's -- my notes indicate --

39 THE ACCUSED: No, I --

40 THE COURT: -- that was where you left off.

41 THE ACCUSED: I appreciate that, Judge.

42 THE COURT: It's easier for me to know because I take  
43 notes; right? And so --

44 THE ACCUSED: Yeah, it's hard for me.

45 THE COURT: -- I get what people have said.

46  
47

**Submissions on his own behalf by the Accused****SUBMISSIONS ON HIS OWN BEHALF BY THE ACCUSED,**  
**CONTINUING:**

THE ACCUSED: Yeah, so I think I left off with a visit from a member of the RCMP who had a piece of paper in his hand. It didn't have any federal or provincial designations to it but it did indicate that the person was being offered a chance to, I guess, argue the matter on October 31st.

So at that hearing with a Le Dressay lawyer by the name of Danielle Borgia, I did try to intercept her and make it known to her that Pagett and/or Michael or Mike or Michael James Ouellette together had failed to respond according to law to the three notices that I'd sent previously in November and December and February 2018 and 2019. And did say at that point that this matter could all be probably resolved amicably and outside of a courtroom, saving everyone a lot of time and money. I did get her cell number on that day, and I called her the next day, and I never got a call back.

About three weeks later, after discovering her email through the Le Dressay office in Langley, I emailed her. I believe that email is in my exhibit with the affidavit that's been verified and sworn. And she said at that time that a fellow by the name of Allan [phonetic] Yates had been assigned to the matter.

So on December -- no, it was on October 30th that I swore this affidavit, prior to the first attempted arraignment, wherein I said that [as read in]:

I, Steven James Merrill, hereinafter affiant, do hereby affirm and declare I'm of legal age, have firsthand knowledge of the facts contained herein, am competent to state the following matters, and that they are true, correct, and complete, and presented in good faith and not intended to mislead.

The affiant --

Point 1 [as read in]:

Affiant, Steven James Merrill, is not one and

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1           the same as a non-living entity, stramineus  
2           homo, commercial strawman, artificial entity,  
3           legal fiction Steve Merrill --

4  
5       - spelled all upper case letters -

6  
7           -- for the taxpayer spelling, account number  
8           ending 708.

9  
10       I made another point that:

11  
12           The oaths of office regulation, CRC 1242, is  
13           a regulation attached to the *Oaths of*  
14           *Allegiance Act*, R.S.C. 1985, c. O-1, which  
15           states that --

16  
17       - in quotations -

18  
19           Every person appointed to or holding an  
20           office that is under the legislative  
21           authority of the Parliament of Canada  
22           shall ...

23  
24       - "shall" again means must -

25  
26           ... take an oath for the faithful  
27           performance of the duties of such office  
28           in the form set out in the schedule.

29  
30       Point 3:

31  
32           The *Oaths of Allegiance Act* prescribes the  
33           oath of allegiance to be taken at s. 2,  
34           paragraph 1, to wit:

35  
36           I -- insert your name or blank -- do swear  
37           that I will be faithful and bear true  
38           allegiance to Her Majesty, Queen Elizabeth  
39           II, Queen of Canada, her heirs and  
40           successors, so help me God.

41  
42       So I went on to say:

43  
44           On or about November 15th, 2018, the affiant  
45           received a telephone call from Chris Pagett,  
46           an apparent employee of the CRA, seeking  
47           additional information for his file. On

**Submissions on his own behalf by the Accused**

1                   November 16th --  
2  
3           - we know this story -  
4  
5                   -- 2018, affiant delivered a notice via  
6                   facsimile, offering to accept his offer to  
7                   provide information for the file with one  
8                   condition, that being that he provides a  
9                   sworn oath of office -- certified true copy  
10                  of his sworn oath of office within 30 days,  
11                  and that immediately here -- thereafter --  
12  
13           - I wrote -  
14  
15                  -- affiant would be happy to arrange a  
16                  private meeting with Pagett.  
17  
18           And I attached an exhibit to that, and that was  
19           the original fax of November 15th or 16th.  
20                  I went on in this affidavit [as read in]:  
21  
22                  Prior to the first arraignment on October  
23                  31st, I stated on December 17th affiant did  
24                  deliver a second notice to Chris Pagett  
25                  advising it had been 30 days since the notice  
26                  of November 16th and that he had not seen or  
27                  received the information, and intimated that  
28                  if his oversight was an error, mistake, or  
29                  otherwise unintentional, an additional seven  
30                  days would be provided to deliver the  
31                  information.  
32  
33           I provided an exhibit there.  
34  
35                  On the 30th of January, affiant received a  
36                  personal visit from a man who identified  
37                  himself as Chris.  
38  
39           We know this story.  
40  
41                  Pagett dropped the envelope on affiant's  
42                  desk. Immediately afterwards, within  
43                  seconds, affiant picked up the unopened  
44                  envelope and returned it to Chris outside on  
45                  the sidewalk, where it remained.  
46  
47                  On February 5th, 2019, affiant did deliver a

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1           third notice to Chris Pagett, again via  
2           facsimile, wherein he acknowledged the  
3           service of Pagett's assumed offer to provide  
4           information to the file on behalf of the  
5           taxpayer Steve Merrill, the officer taxpayer  
6           account ending in 708, on the condition he  
7           provide within 30 days a true copy of his  
8           oath of allegiance to Her Majesty which would  
9           confirm who he is and of his intent to  
10          perform his duties in good faith as required  
11          by law.

12  
13          And I attach that exhibit to this affidavit of  
14          October 30th.

15 THE COURT: So, Mr. Merrill, can I just make one  
16          general comment. Of course you're now reading  
17          from your affidavit. All of what you're reading  
18          now is actually before the court because you gave  
19          that evidence in court, and in fact that affidavit  
20          has now been marked as an exhibit, so it is all  
21          before the court, what you're saying there. But  
22          further, you kind of now have jumped back to  
23          February of 2019, and -- and I've heard what  
24          you've said about all that, and we'd gotten up to  
25          the point of what was happening once you were  
26          dealing with Crown, and now you're -- you're kind  
27          of going back to the --

28 THE ACCUSED: Well, and --

29 THE COURT: -- part that you'd talked about earlier and  
30          -- but more importantly, you're just reading what  
31          I can read because -- and I have, you know, read,  
32          and I -- and I will make sure that I pay attention  
33          to it because that -- that is your evidence.

34 THE ACCUSED: I appreciate that, Judge. I started to  
35          talk about Danielle Borgia, who didn't seem in any  
36          way, shape, or form interested in this information  
37          that was in the file, and the judge on that day,  
38          October 31st, said she hadn't read the affidavit.

39 THE COURT: Fair enough.

40 THE ACCUSED: Yet I was under the impression that  
41          affidavits submit into court files were read prior  
42          to --

43 THE COURT: Can I just clarify that for you?

44 THE ACCUSED: Yeah.

45 THE COURT: In criminal cases judges don't read  
46          anything before the matter comes before court  
47          because they're supposed to be the neutral one

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1           that can't say, "Oh, I've already made my mind up  
2           on this or that because I've read this or read  
3           that." And -- and so judges don't read, in  
4           advance of a trial, those types of things. This  
5           is even one more step removed because you weren't  
6           in front of a judge, you were in front of a  
7           justice of the peace that was trying to move the  
8           arraignment process along; right?  
9   THE ACCUSED: She looked like a judge.  
10  THE COURT: And they definitely wouldn't have read it.  
11           So in fact, generally speaking, they don't even  
12           have all of the file in front of them. They have,  
13           you know, electronically what the information is,  
14           and they're trying to -- and they've got the  
15           records of the process of what's happening with it  
16           that way, but it would be very unusual if the  
17           justice of the peace moving the arraignment  
18           process along would have read any affidavit.  
19  THE ACCUSED: Well, my mistake, I guess. I thought  
20           submissions to court files were read by the J.P.s  
21           or the --  
22  THE COURT: Well --  
23  THE ACCUSED: -- masters or the justices.  
24  THE COURT: -- I've got, right before you came in, a  
25           family file that was pretty thick --  
26  THE ACCUSED: Yeah.  
27  THE COURT: -- and it had affidavits in it --  
28  THE ACCUSED: Yeah.  
29  THE COURT: -- and I dealt with it, but I hadn't read  
30           those affidavits yet because I wasn't the trial  
31           judge right now; right? And so if there's a  
32           trial, of course judges try getting ready by  
33           reading the materials more, but just because  
34           something is filed in a court file, no one should  
35           assume that some judge has read that. You know,  
36           it's different if you're the trial judge, and it's  
37           a little bit different if you're in family court  
38           as opposed to criminal court, because in family  
39           court judges are invited to read the materials  
40           that are filed, unlike criminal court where we're  
41           supposed to remain neutral and not --  
42  THE ACCUSED: Yeah.  
43  THE COURT: -- have read anything predetermining of the  
44           matter.  
45  THE ACCUSED: Right. In this case we're not criminal  
46           court, the --  
47  THE COURT: Yes, we are criminal court.



**Submissions on his own behalf by the Accused**

1 THE ACCUSED: Well, quasi-criminal.  
2 THE COURT: No, we are criminal court.  
3 THE ACCUSED: Quasi-criminal.  
4 THE COURT: No, we are criminal court.  
5 THE ACCUSED: Okay.  
6 THE COURT: I used the word "quasi" to tell you, and  
7 I'll tell you one last time on this, I just say  
8 that because the charges are under the *Income Tax*  
9 *Act*, and it sets up what potential offences are  
10 under the *Income Tax Act*, but it's procedurally  
11 under the *Criminal Code*, and so you are in  
12 criminal court.  
13 THE ACCUSED: Procedurally.  
14 THE COURT: Yes.  
15 THE ACCUSED: Right. I have -- I always understood a  
16 criminal court to be required to produce a victim.  
17 In any case, the Crown has never stated, not once  
18 in five attempts, not one of the five Crown  
19 counsels, to state that this was criminal  
20 jurisdiction. So someone should maybe advise Le  
21 Dressay, as -- as the agent for the Crown in these  
22 matters, that these are criminal --  
23 THE COURT: Well, you're clearly in criminal court.  
24 That's why I entered the plea on your behalf under  
25 the *Criminal Code*. That's why there's this  
26 presumption of innocence --  
27 THE ACCUSED: But we are -- we are --  
28 THE COURT: -- and proof beyond a reasonable doubt.  
29 All those things are -- are what's built in --  
30 THE ACCUSED: But we are proceeding --  
31 THE COURT: -- to the criminal court procedure.  
32 THE ACCUSED: We are proceeding summarily for your  
33 edits to the --  
34 THE COURT: That's correct.  
35 THE ACCUSED: -- original charging instrument --  
36 THE COURT: Exactly. That's true.  
37 THE ACCUSED: -- which initially said "by indictment",  
38 which implies a serious crime, which implies a  
39 victim.  
40 THE COURT: No.  
41 THE ACCUSED: So in changing that document from by  
42 indictment to summarily, which you did, and then  
43 entered the plea --  
44 THE COURT: I did that because that's how the Crown was  
45 proceeding. The courts don't determine how the  
46 matter proceeds. The Crown has to --  
47 THE ACCUSED: That's what I thought.

**Submissions on his own behalf by the Accused**

1 THE COURT: -- choose how they're doing it. But what  
2 happened was -- is the Crown in front of me that  
3 day said that they agreed that they were no longer  
4 proceeding by indictment. I don't know why they  
5 did that. It might be because they knew that by  
6 proceeding summarily this was not going to be some  
7 judge and jury thing, or something of that nature,  
8 it was going to end up then being dealt with in  
9 Provincial Court.

10 THE ACCUSED: Yeah.

11 THE COURT: But they're the ones that decided it was  
12 going to proceed summarily.

13 THE ACCUSED: Well, they initially decided, when they  
14 wrote their document, it was going to proceed by  
15 indictment.

16 THE COURT: That's true, and they changed their mind.

17 THE ACCUSED: So somebody -- they changed their mind --

18 THE COURT: They changed their mind.

19 THE ACCUSED: -- on the morning of July 13th, after the  
20 plea had been entered.

21 THE COURT: And then I backed it up to make sure that  
22 it was done properly once I understood that.  
23 That's why I was asking, to make sure that -- that  
24 -- that I had elections properly recorded and had  
25 the -- the proper pleas recorded. But at that  
26 time, of course, there was no plea recorded at  
27 all --

28 THE ACCUSED: No.

29 THE COURT: -- and --

30 THE ACCUSED: Why would I plead --

31 THE COURT: -- nor any election recorded.

32 THE ACCUSED: At that -- at that time I understood the  
33 quasi-criminal jurisdiction that you stated on  
34 March 6th --

35 THE COURT: I did use that word, and I'm saying in some  
36 ways I regret having used the word "quasi" because  
37 it sounds like you're misunderstanding. You're  
38 thinking that you're in --

39 THE ACCUSED: Well, what does that mean?

40 THE COURT: Well, I tried my best to explain it to you,  
41 that it meant that --

42 THE ACCUSED: It's a Latin --

43 THE COURT: -- your charges were under the *Income Tax*  
44 *Act* and the penalty is under the *Income Tax Act*,  
45 but the procedure was under the *Criminal Code*, and  
46 that's why I was using that word "quasi-criminal".  
47 But I think a more proper way -- in -- in

**Submissions on his own behalf by the Accused**

1 reflection, I think a better way for me to word it  
2 is just straight up to tell you you're in criminal  
3 court because that is, in fact, where you are.  
4 THE ACCUSED: Isn't that, you just said, the mandate of  
5 the prosecutor to identify what jurisdiction they  
6 are proceeding? And I've asked numerous times of  
7 Michael Le Dressay and Yates and Francois what  
8 jurisdiction, and they don't say.  
9 THE COURT: Well --  
10 THE ACCUSED: So that's why you were forced --  
11 THE COURT: -- which is --  
12 THE ACCUSED: That's why you were forced, I think, on  
13 March 6th to come up with this quasi-criminal  
14 thing.  
15 THE COURT: Yes. And I was just doing that because of  
16 the fact that the lead charge was under the *Income*  
17 *Tax Act*.  
18 THE ACCUSED: Right.  
19 THE COURT: And that's why I was using that word.  
20 But --  
21 THE ACCUSED: And then I asked where --  
22 THE COURT: But your procedure -- you're clearly in  
23 criminal court right now.  
24 THE ACCUSED: Well --  
25 THE COURT: You can tell with how --  
26 THE ACCUSED: -- I wasn't on --  
27 THE COURT: -- it's played out.  
28 THE ACCUSED: -- March 6th. I was -- I was in quasi-  
29 criminal court.  
30 THE COURT: Well --  
31 THE ACCUSED: And I asked for the rules --  
32 THE COURT: -- quasi-criminal court meant you were in  
33 criminal court on an income tax charge.  
34 THE ACCUSED: Then why not just say that? Why not the  
35 Crown just say that?  
36 THE COURT: I'm -- okay, now, how many times have I  
37 told you that now?  
38 THE ACCUSED: How many times have I asked for the Crown  
39 to produce that? Many. Anyways, I asked for the  
40 rules of procedure, both of the Crown and of  
41 yourself on the 6th, for a quasi-criminal matter.  
42 I've looked for them on the internet and I can't  
43 find them. The Crown could not produce them. So  
44 I thought my right to a proper defence, I could at  
45 least be afforded the rules of procedure for a  
46 quasi-criminal matter.  
47 THE COURT: I thought even in your own material that

**Submissions on his own behalf by the Accused**

1           you filed something from one of the Crown that you  
2           had asked that told you were in criminal court.  
3   THE ACCUSED: No. No. You want to have a look at it?  
4   THE COURT: Well, I think it's in there, but I could be  
5           wrong.  
6   THE ACCUSED: I'll find it.  
7   THE COURT: I thought that's what you filed.  
8   THE ACCUSED: From Michael Le Dressay, who said he was  
9           the lead counsel, and who I have never met --  
10   THE COURT: Just a minute. Give me a moment.  
11   THE ACCUSED: No, I've got it here too, I think.  
12   THE COURT: I thought that they did tell you.  
13   THE ACCUSED: Yeah, I'll -- I'll tell you exactly what  
14           they said. Here it is here. It's an email dated  
15           December 5th, 2019, from Michael Le Dressay. It's  
16           Exhibit L.  
17   MR. LEPINE: I'm sorry, Your Honour, what are you  
18           looking for?  
19   THE COURT: I was just looking for his documents where  
20           I thought that one of these letters that he  
21           attached from Crown that referenced it being in --  
22           that it being in criminal court or a criminal  
23           charge.  
24   MR. LEPINE: The letter from Mr. Le Dressay on December  
25           5th, 2019.  
26   THE COURT: What's that?  
27   MR. LEPINE: The letter from Mr. Le Dressay on December  
28           5th, 2019, or the email from Mr. Le Dressay.  
29   THE COURT: That's what you say it is? December ...?  
30   MR. LEPINE: 5th, 2019.  
31   THE COURT: I see --  
32   MR. LEPINE: The third line, "criminal jurisdiction".  
33   THE COURT: The third paragraph?  
34   MR. LEPINE: Third line in the first paragraph.  
35   THE COURT: Maybe it's that I'm looking at a -- some  
36           different copy. The thing I'm looking at says [as  
37           read in]:  
38  
39           Mr. Merrill, I am the lead federal prosecutor  
40           in this firm. I have reviewed the file. I  
41           understand your matter has been scheduled  
42           again today for arraignment.  
43  
44           That's what the first paragraph says. But you're  
45           reading something different?  
46   MR. LEPINE: Yeah. It says [as read in]:  
47

**Submissions on his own behalf by the Accused**

1                   Mr. Merrill, if you believe the documents as  
2                   relevant to your defence, it is open to you  
3                   to seek a court order for disclosure of the  
4                   document. As this file is a Provincial Court  
5                   prosecution, criminal jurisdiction, in  
6                   order ...  
7  
8                   So on.  
9       THE COURT: So where are you reading that -- that --  
10                like I know I've read that somewhere in here  
11                and --  
12       MR. LEPINE: It's an email sent by Mr. Le Dressay to  
13                Mr. Merrill on December 5th, 2019, at 12:34.  
14       THE COURT: What exhibit is that?  
15       MR. LEPINE: It's Exhibit L in Mr. Merrill's affidavit.  
16       THE COURT: Exhibit ...?  
17       MR. LEPINE: L.  
18       THE COURT: L. Yes, now I'm looking at that. [as read  
19                in]:  
20  
21                ... in order -- As this is a Provincial Court  
22                prosecution, criminal jurisdiction, in order  
23                to put forward an application for disclosure,  
24                the matter needs to be arraigned for trial  
25                and a trial judge assigned to hear the  
26                application.  
27  
28                That's what you're referencing?  
29       MR. LEPINE: Yes.  
30       THE COURT: Yes. So that's at -- for the record, it's  
31                -- it's actually Tab 13 of what was provided to me  
32                and --  
33       THE ACCUSED: Right. Yeah, I -- I mentioned that --  
34       THE COURT: -- what has now been entered as --  
35       THE ACCUSED: I mentioned that a few minutes ago.  
36       THE COURT: -- Exhibit 9.  
37       THE ACCUSED: The question is --  
38       THE COURT: And that's what I was referencing to you,  
39                and I thought that the Crown had told you criminal  
40                jurisdiction, but --  
41       THE ACCUSED: Well, they didn't really, because if  
42                you --  
43       THE COURT: Well --  
44       THE ACCUSED: -- read the letter --  
45       THE COURT: -- they really did.  
46       THE ACCUSED: -- "As this is a Provincial" --  
47       THE COURT: You might not agree with them.

**Submissions on his own behalf by the Accused**

1 THE ACCUSED: -- "Court prosecution" -- this is Le  
2 Dressay talking. In square brackets he puts  
3 "criminal prosecution".  
4 THE COURT: Okay. Well --  
5 THE ACCUSED: Now, that causes confusion. Why is  
6 "criminal prosecution" in square brackets?  
7 THE COURT: I'm not confused.  
8 THE ACCUSED: I sure am.  
9 THE COURT: Okay.  
10 THE ACCUSED: And I think maybe we were confused on  
11 March 6th when we -- you entered a plea --  
12 THE COURT: I wasn't confused --  
13 THE ACCUSED: -- after stating it was --  
14 THE COURT: -- because I wouldn't have entered the plea  
15 through the *Criminal Code* if I didn't think that  
16 that was where I was doing it, sir. I -- I wasn't  
17 confused. I was applying the *Criminal Code*  
18 procedures when I did that. So I wasn't confused.  
19 THE ACCUSED: So it's typical of the *Criminal Code* that  
20 a judge enters the plea on behalf of --  
21 THE COURT: That's right.  
22 THE ACCUSED: -- an accused person.  
23 THE COURT: There's a section in there that required me  
24 to do that. That's why I was doing it, was  
25 because of what the *Criminal Code* procedurally  
26 mandated me to do in these circumstances. So I  
27 wasn't confused.  
28 THE ACCUSED: Well, I sure was, because square brackets  
29 around "criminal jurisdiction" does something  
30 different --  
31 THE COURT: Well --  
32 THE ACCUSED: -- to those words, doesn't it?  
33 THE COURT: Okay, I've got your point that you say that  
34 because -- whether it's the Crown or the court not  
35 properly identifying that you're in criminal  
36 court, that you think that this created an unfair  
37 situation for you in being able to make full  
38 answer and defence to it.  
39 THE ACCUSED: It sure did. And then --  
40 THE COURT: I've got your point on that.  
41 THE ACCUSED: -- and then the quasi-criminal came up.  
42 And then I asked for the rules of procedure for  
43 quasi-criminal. They don't exist.  
44 THE COURT: Well, you concede that when I recorded the  
45 -- the -- the not guilty plea, I didn't just pull  
46 that out of the air, I pulled that out of the  
47 *Criminal Code* when I did it.

**Submissions on his own behalf by the Accused**

1 THE ACCUSED: How did you know the accused person was  
2 not guilty?

3 THE COURT: Because I've been a judge for 25 years. I  
4 know that that's the way it goes under the  
5 *Criminal Code*.

6 THE ACCUSED: Why would you do that if you didn't know  
7 anything about the case, you hadn't read the  
8 affidavit?

9 THE COURT: I don't need to know anything about the  
10 case to know that if an accused does not enter a  
11 plea, and if the Crown is proceeding summarily --

12 THE ACCUSED: Summarily.

13 THE COURT: -- then it's the duty of the judge to enter  
14 a not guilty plea and to fix it for a trial. And  
15 that's because of what the *Criminal Code* says.

16 THE ACCUSED: Interesting.

17 THE COURT: And that's the whole point of -- while it  
18 would have been a lot more complicated if the  
19 Crown would have been proceeding by indictment,  
20 because then it would have opened the door for  
21 whether there was some other election other  
22 than --

23 THE ACCUSED: Jury --

24 THE COURT: -- Provincial Court; right?

25 THE ACCUSED: Jury trial.

26 THE COURT: But when they proceeded -- on the day that  
27 -- that -- that you're referencing there, when  
28 they proceeded saying they were proceeding  
29 summarily, that wasn't the trial date, I don't  
30 think, that day, was it?

31 THE ACCUSED: July 13th. That's when you made the  
32 edits. That's when Mr. Lepine stood up and --

33 THE COURT: Yes.

34 THE ACCUSED: -- said --

35 THE COURT: But they'd said before that --

36 THE ACCUSED: -- "Hey, this 'by indictment' thing, you  
37 just scribble that out."

38 THE COURT: But they had said before that -- it was the  
39 appearance before that that there was -- or one of  
40 the appearances before then where they had  
41 indicated that they were proceeding summarily.

42 THE ACCUSED: March 6th.

43 THE COURT: Yes, whenever -- I don't remember the  
44 dates, but I do know that they --

45 THE ACCUSED: I do.

46 THE COURT: -- were saying that earlier. And so that's  
47 why I then amended the information to reflect what

**Submissions on his own behalf by the Accused**

1           they said they were doing.  
2   THE ACCUSED: No, you didn't amend the information  
3           until July 13th.  
4   THE COURT: I didn't amend it till the July date,  
5           that's true, but --  
6   THE ACCUSED: You entered the plea on a "by indictment"  
7           charge which still existed as of March 6th.  
8   THE COURT: I don't know about that, but --  
9   THE ACCUSED: You had to have, because I didn't enter a  
10          plea.  
11   THE COURT: But I did not record --  
12   THE ACCUSED: You've admitted you entered the plea on  
13          March 6th.  
14   THE COURT: Look, I did not have recorded your not  
15          guilty plea until after it was clear in my mind  
16          that the Crown was proceeding summarily.  
17   THE ACCUSED: But how would you have known that? The  
18          -- the document on March 6th still --  
19   THE COURT: Because they -- they --  
20   THE ACCUSED: -- said "by indictment".  
21   THE COURT: Because they had put it on the record how  
22          they were proceeding.  
23   THE ACCUSED: It didn't get on the record till July  
24          13th.  
25   THE COURT: No, you're wrong.  
26   THE ACCUSED: Oh, I'm not.  
27   THE CLERK: Your Honour, I can --  
28   THE COURT: It might have been recorded formally then,  
29          I don't know, but --  
30   THE ACCUSED: Recorded formally on --  
31   THE COURT: -- they had said --  
32   THE ACCUSED: -- July 13th.  
33   THE COURT: But they had made it clear earlier that  
34          they were proceeding summarily. Madam Clerk, you  
35          were about to say something?  
36   THE CLERK: I can confirm that it was -- the election  
37          to proceed summarily was on December 5th, 2019.  
38          So that was --  
39   THE COURT: Way back in December of 2019 even. So they  
40          had earlier on said that, but on the information  
41          it still said "by indictment" but they had  
42          indicated to the court that they were proceeding  
43          summarily.  
44   THE ACCUSED: Right. And I --  
45   THE COURT: And they had told me that earlier, so I was  
46          clear in my mind that they were proceeding  
47          summarily, and that's why --



**Submissions on his own behalf by the Accused**

1 THE ACCUSED: Yeah.  
2 THE COURT: -- it fell upon me to --  
3 THE ACCUSED: That might have got written down, but,  
4 believe me, had I seen that from Danielle Borgia  
5 on December 5th, 2019, I would have -- whoops, on  
6 October 31st --  
7 THE COURT: Okay, let's move on. What -- what else  
8 would you like to tell me in submissions?  
9 THE ACCUSED: On December 5th, I did receive from Le  
10 Dressay, who I've never met, restated -- and I  
11 restated my position of a default by Pagett, and  
12 did say to him that [as read in]:  
13  
14 The simple production --  
15  
16 - in quotes -  
17  
18 -- of Chris Pagett's oath will remedy the  
19 matter at hand without conflict and save,  
20 you, me, Pagett, and the court system much  
21 trouble, time, and expense.  
22  
23 I also state it should be upon him, imperative  
24 upon him, to disclose the jurisdiction which is  
25 proceeding. And that's when I got the reply we  
26 were just talking about where he puts in square  
27 brackets "criminal jurisdiction", which removes  
28 that from the page and caused confusion. When you  
29 put square brackets around something on a page, I  
30 learned this early in elementary school, it  
31 removes those words from the page. So why are  
32 they playing games? Why not just state what it  
33 is? Why the square brackets?  
34 So in the 5th, I did appear in front of  
35 Dominic Mayo. He also just -- was unable to  
36 disclose the jurisdiction. The matter was set to  
37 March 6th. The affiant did not enter a plea on  
38 behalf of the accused person. At that point I  
39 said to the judge that affiant had lawful cause  
40 for delaying the information sought by Pagett, and  
41 did state again that the entire matter could be  
42 resolved with the simple production of Pagett's  
43 oath, which he says he signs digitally every year  
44 in September, but that he can't produce, and that  
45 he was told by his supervisor, Mike, Michael  
46 James, or Michael Ouellette, that he didn't have  
47 to.

**Submissions on his own behalf by the Accused**

1           Irregardless, after spending many hours and a  
2           few dollars on notary fees and faxes and  
3           registered mailings, on or about January 15th,  
4           2020, growing tired and frustrated with the  
5           seemingly obtuse nature of the Crown's position,  
6           and confused by the lack of disclosure and the --  
7           and of the jurisdiction, and with a busy travel  
8           spring -- with a busy spring travel schedule  
9           ahead, I did send the four T1 income tax returns  
10          on behalf of the taxpayer account ending 708. The  
11          documents were sent Canada Post registered and  
12          received at Winnipeg on January 21st, 2020. They  
13          have been accepted.

14          On or about February 10th when I returned  
15          from that business trip, I did confirm that  
16          receipt of the delivery in Winnipeg, and I advised  
17          Le Dressay of their delivery. He responded with  
18          compliance with a failure to file order by filing  
19          did not exempt the prosecution, which was bizarre  
20          to me and to everybody involved.

21   THE COURT: No one said what you're saying. The Crown  
22              had a choice --

23   THE ACCUSED: I'm saying it was bizarre to me.

24   THE COURT: -- as to whether they were going to  
25              continue proceeding or not. They took the  
26              position that, while they acknowledged that you  
27              filed the return in January of 2020, that it was  
28              due May 1, 2019, and because of the late filing  
29              that they were still proceeding. That's the  
30              position they took, and here we are.

31   THE ACCUSED: They never said that.

32   THE COURT: That's exactly what they said.

33   THE ACCUSED: Not in writing.

34   THE COURT: No.

35   THE ACCUSED: Maybe to you.

36   THE COURT: They came to court and I asked was it going  
37              to make any difference on how they were proceeding  
38              with it or not, having -- because I was told for  
39              the first time that you had filed at one of these  
40              later appearances, and -- and they said, no, they  
41              were still proceeding because it wasn't timely  
42              filed. They did say that on the record.

43   THE ACCUSED: But they never amend their charging  
44              instrument to --

45   THE COURT: They didn't need to amend anything.

46   THE ACCUSED: -- record a failure to file in a timely  
47              manner.

**Submissions on his own behalf by the Accused**

1 THE COURT: It says --  
2 THE ACCUSED: Which is why I didn't --  
3 THE COURT: -- fail to -- it says on the information  
4 fail to file by May 1, 2019. That's what the  
5 information says.  
6 THE ACCUSED: Right.  
7 THE COURT: So why would they need to amend that?  
8 Because they still maintain that you hadn't filed  
9 by May 1, 2019. Nothing needed amended in that  
10 regard.  
11 THE ACCUSED: On March 3rd, affiant did reach out again  
12 to Michael Le Dressay with a second demand for  
13 disclosure of jurisdiction and he asked for a  
14 reply within 24 hours, and did not receive a  
15 response.  
16 I believe that employees, officers, and  
17 agents of Canada Revenue Agency, including  
18 supervisors, commissioners, deputy ministers, and  
19 ministers, have an obligation to support or defend  
20 their invitations, offers, and queries made to  
21 taxpayers or representatives thereof, and a public  
22 duty to speak when prompted with return questions  
23 and/or correspondence from taxpayers or  
24 representatives thereof, and to conduct their  
25 dealings in a prompt and courteous fashion within  
26 a reasonable time and in good faith on Her  
27 Majesty's behalf.  
28 I've already entered the exhibit from the  
29 Taxpayer Bill of Rights. It's Section 5 that  
30 states:  
31  
32 You have the right to be treated  
33 professionally, courteously, and fairly.  
34  
35 THE COURT: Don't -- don't repeat what you've already  
36 given me. You've -- you have given me these  
37 submissions. I've got it down, Section 5 and  
38 Section 6 of the Taxpayer Bill of Rights that you  
39 were referencing, the Values and Ethics Codes for  
40 the Public Sector. You don't need to keep re-  
41 reading those. I've got it, that that's what  
42 you're saying, that you think that they were not  
43 acting ethically and fairly with you.  
44 THE ACCUSED: That's what I believe. Any other time  
45 I've written to servants or public agents --  
46 THE COURT: I've got -- I've got that. I mean, I  
47 really do have it --

**Submissions on his own behalf by the Accused**

1 THE ACCUSED: -- I always --

2 THE COURT: -- that that's what you're submitting on  
3 this; right?

4 THE ACCUSED: -- I always get a response.

5 So for the record, I submit that Chris Pagett  
6 committed a default upon the initial offer he made  
7 to me to supply information to his file by failing  
8 to respond or reply to affiant's conditional  
9 acceptance delivered to him on November 16th, and  
10 to my subsequent notice delivered December 17th,  
11 and to furnish affiant, myself, with a true copy  
12 of his oath of allegiance.

13 Submit that Chris Pagett committed a default  
14 of his second offer made to me, assumingly, in  
15 brackets, to file T1 returns on or about January  
16 30th, by failing to respond or reply to my  
17 conditional acceptance of February 5th, 2019, and  
18 to furnish affiant with a true copy of his oath of  
19 allegiance.

20 Chris Pagett and Michael Ouellette have a  
21 duty to speak. It's the law.

22 Affiant submits that he had lawful cause to  
23 delay the submission of information to Pagett's  
24 file and/or file T1 returns on behalf of the  
25 taxpayer account ending 708 for Steve Merrill, the  
26 entity, until such time that Pagett verified his  
27 position, his capacity, and his intent to act in  
28 good faith by furnishing -- simply furnishing  
29 affiant with a true copy of his oath of  
30 allegiance. What is so hard about that?

31 In my capacity as the legal representative,  
32 which we have confirmed I am, for the taxpayer  
33 account ending 708, I had a duty to verify  
34 Pagett's capacity, intent -- and intent, and  
35 especially in light of various groups and  
36 fraudsters posing as officials or agents of the  
37 tax department and who demand immediate payment  
38 and threaten court action, often over the phone,  
39 sometimes in writing. And everybody here knows  
40 that this is a common occurrence among the  
41 fraudsters and scammers out there in the internet  
42 land.

43 I expected and anticipated, at the very  
44 least, according to law, a response or reply from  
45 Pagett indicating that he is or was possibly  
46 exempt from swearing an oath, or maybe that he  
47 could not locate a copy of his oath, or that he

**Submissions on his own behalf by the Accused**

1 suggest to me that I write to another agency,  
2 perhaps the Freedom of Information, for a copy, or  
3 by citing a law or statute that would aid him in a  
4 counterclaim, but I receive nothing but silence.

5 On the stand, Pagett admitted that his  
6 supervisor, Mike Ouellette, told him a response  
7 was not required. Mike Ouellette is afraid to be  
8 here today, despite three notices.

9 Each and every time I've written to employees  
10 of the Canada Revenue Agency and/or supervisors or  
11 elected officials, either with a query, a response  
12 to an invitation, an offer or query, I have always  
13 received a courteous and timely reply, and I'm  
14 supplying correspondence beginning with a query  
15 made of a CRA collections officer. This is in my  
16 affidavit --

17 THE COURT: I know.

18 THE ACCUSED: -- starting.

19 THE COURT: You're just repeating, though, what you've  
20 told me probably a dozen times now, so I've got  
21 your point on that. I do. So this is not the  
22 time to give evidence. You've given this evidence  
23 probably a dozen times or more and I've got it  
24 clear in my head.

25 THE ACCUSED: You understand the lawful cause.

26 THE COURT: I understand what you've claimed the lawful  
27 cause to be, yes. I understand what the Crown  
28 claims the lawful -- the absence of lawful cause  
29 is. I have to make some finding of fact in that  
30 regard. That's my job as the judge. But I do  
31 understand what you're telling me. And -- and,  
32 you know, saying it a hundred times isn't going to  
33 change the fact that I got it, what you're saying  
34 in that regard. You have told me multiple times,  
35 that very same point.

36 THE ACCUSED: Well, we're hearing it again now because  
37 I want to make the point that Pagett defaulted,  
38 and this could have all been remedied long ago.

39 THE COURT: You need to move on in your submissions  
40 because you've now told me that -- if it was 24  
41 times before, it would be 25 now. I don't know  
42 how many times. But at some point you have to  
43 move on in your submissions to something new to  
44 submit with regards to closing argument.

45 THE ACCUSED: I made every attempt to move in good  
46 faith and to comprehend and remedy the mistake  
47 caused in this matter by Pagett and Michael

**Submissions on his own behalf by the Accused**

1           Ouellette. The fact of the matter is that all  
2           contracts commence with an offer and only become  
3           binding upon acceptance. Canada is a corporation.  
4           It cannot contract without a man or a woman.  
5   THE COURT: You're just going back to repeating the  
6           same arguments over and over and over. I've  
7           heard --  
8   THE ACCUSED: And you don't want to let me finish.  
9   THE COURT: Well, no, because you've told me that,  
10           again, 24 times. This is closing submissions. I  
11           don't want to hear the same submission 25, 26, 27  
12           times. I've got it in that regard, that that's  
13           what your belief is, is that -- that this wasn't a  
14           legal requirement that you comply with, that it  
15           was an offer under contract law that you had the  
16           right to not accept if they didn't meet your  
17           conditions on it.  
18   THE ACCUSED: No, I -- I offered a conditional  
19           acceptance.  
20   THE COURT: That's right.  
21   THE ACCUSED: Right.  
22   THE COURT: That's what "on your conditions" means --  
23   THE ACCUSED: Which is what happens.  
24   THE COURT: -- conditional acceptance.  
25   THE ACCUSED: Yeah.  
26   THE COURT: We're saying the same thing.  
27   THE ACCUSED: The same thing my friend Arlo did this  
28           morning. He offered a conditional acceptance to  
29           the invitation of Bob Hamilton. He sent it  
30           registered mail and Bob Hamilton replied. What  
31           makes Mike Ouellette and Chris Pagett so special  
32           that they don't have to follow the law and reply  
33           to taxpayers in accordance with the Taxpayer Bill  
34           of Rights?  
35   THE COURT: Look, I've got it that your position is --  
36           is that you believe that whoever's representing  
37           Revenue Canada or the Crown on their behalf acted  
38           so unfairly that I should not find that there was  
39           a fair process, and that I should acquit. I get  
40           that that's what you're telling me.  
41   THE ACCUSED: I admit the filings were late. I tried  
42           to remedy the mistake. Nobody wants to hear it.  
43           Everyone wants to spend a bunch of time and money  
44           in court, cost us all a lot.  
45           Irregardless, the filings were done,  
46           completed January 15th, accepted. So therein, I  
47           did not see any reason to enter a plea on a by

**Submissions on his own behalf by the Accused**

1 indictment charge of failing to file on March 6th  
2 when the filings had been completed. You took  
3 that upon yourself --  
4 THE COURT: I did.  
5 THE ACCUSED: -- to enter the plea. Right? And I  
6 don't understand the *Criminal Code* procedures,  
7 obviously, like you do that would encourage you or  
8 [indiscernible] you to do that.  
9 THE COURT: Okay.  
10 THE ACCUSED: Well, on that note, I'm sorry if I've  
11 repeated myself too many times.  
12 THE COURT: I'm obviously not going to give any  
13 decision on this right now. I could give a  
14 decision on Friday.  
15 MR. LEPINE: Your Honour, may I have a brief reply?  
16 Yes, briefly --  
17 THE COURT: Yes, you can have a reply.  
18 MR. LEPINE: Thank you.

19

**REPLY FOR CROWN BY MR. LEPINE:**

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21

22 MR. LEPINE: If Mr. Merrill had filed in 2020 without  
23 having received a true copy of Chris Pagett's oath  
24 -- oath of allegiance, then he could have filed in  
25 2019 without having received a true copy of Chris  
26 Pagett's oath of allegiance, he simply chose not  
27 to.

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Every document purporting to have been  
executed under, or in the course of the  
administration or enforcement of, this Act  
over the name in writing of the Minister, the  
Deputy Minister of National Revenue, the  
Commissioner of Customs and Revenue, the  
Commissioner of Revenue or an officer  
authorized to exercise a power or perform a  
duty of the Minister under this Act is deemed  
to have been signed, made and issued by the  
Minister, the Deputy Minister, the  
Commissioner of Customs and Revenue, the  
Commissioner of Revenue or the officer unless  
it has been called in question by the  
Minister or by a person acting for the  
Minister or Her Majesty.

## Reply for Crown by Mr. Lepine

1                   Now, on Friday, Your Honour, may I appear  
2           over the phone?  
3   THE ACCUSED: I didn't hear what he said with that mask  
4           on just now.  
5   THE COURT: He asked if he could appear by telephone if  
6           I adjourn this to Friday for the decision.  
7   THE ACCUSED: Oh.  
8   THE COURT: He was asking if he could appear by  
9           telephone.  
10   THE ACCUSED: Yeah, and I would -- I would rebut Mr.  
11           Lepine here with the *Income Tax Act* is an Act. An  
12           Act, in law, means a -- an Act by -- in a  
13           dictionary means a skit, a play, a fantasy. I've  
14           looked it up.  
15   THE COURT: Well --  
16   THE ACCUSED: Why don't they call it the income tax  
17           law? He can quote statutes all he wants. They're  
18           contracts. "Statute" actually means contract,  
19           agreement. And the way the CRA and the minister,  
20           the government, invites sovereign men and women  
21           into their jurisdiction is by offering benefits.  
22           Some people like those benefits. I don't begrudge  
23           it. Others don't want those benefits, and the  
24           government cannot force a benefit on any sovereign  
25           man or woman.  
26   THE COURT: I don't want to go back to -- these are all  
27           the same submissions you made earlier. His --  
28   THE ACCUSED: No, he --  
29   THE COURT: -- very narrow point --  
30   THE ACCUSED: No, he said something and I want to rebut  
31           it.  
32   THE COURT: Well, but you're not. You're talking about  
33           something much more general than what he's saying.  
34           He's saying there's a particular section in the  
35           *Income Tax Act*, in s. 244, that talks about  
36           documents that are, in effect, served by the agent  
37           are deemed to have been signed by the minister.  
38           That -- that was -- he's just reminding me that  
39           that is one section of the *Income Tax Act* that  
40           says that.  
41   THE ACCUSED: They can deem anything they want.  
42   THE COURT: Well, there you go. So I took it --  
43   THE ACCUSED: They're a corporation, they're a  
44           business.  
45   THE COURT: I took -- I took what he said, but I don't  
46           want to go back over what all of the evidence is  
47           that we've heard here again.



## Proceedings

1 THE ACCUSED: Well, I'd sure invite you to peruse all  
2 of the evidence.  
3 THE COURT: Now, Mr. Merrill --  
4 THE ACCUSED: Call me Steve.  
5 THE COURT: -- I'm going to give you a choice. And if  
6 you don't give me a straight answer on this --  
7 THE ACCUSED: You're going to make me an offer.  
8 THE COURT: No, don't do that, because that's, again,  
9 not a straight answer. I'm going to give you a  
10 choice on whether to come back at two o'clock on  
11 Friday or at 9:30. And if -- and if this becomes  
12 too difficult, then I'm just going to tell you  
13 when it's going to be. But if you tell me that  
14 one time would work better for you than the other,  
15 I'll probably adjourn it to that time.  
16 THE ACCUSED: I'll accept your offer for a two o'clock  
17 invitation to attend --  
18 THE COURT: I --  
19 THE ACCUSED: -- to the courtroom on Friday.  
20 THE COURT: I adjourn this matter to this coming  
21 Friday, August 7, at two o'clock in whatever  
22 courtroom I'm presiding. I think it's Courtroom 8  
23 but -- yes, it is Courtroom 8 that it will be in.  
24 But I'm adjourning this matter to then for my  
25 decision.  
26 THE ACCUSED: I'll accept your offer. Thank you.  
27 MR. LEPINE: And, Your Honour, may I please appear over  
28 the phone?  
29 THE COURT: Yes.  
30 MR. LEPINE: Thank you. And if -- hypothetically, if  
31 Mr. Merrill is found guilty, would we proceed  
32 right away to sentencing or would sentencing be  
33 adjourned?  
34 THE COURT: We'll just have to address that when it  
35 comes. But if the Crown chooses not to be there,  
36 I don't know what I would do.  
37 MR. LEPINE: Okay. Well, I'll --  
38 THE COURT: And I'm not saying what I'm doing with this  
39 yet, so I can't predetermine that --  
40 MR. LEPINE: No, no --  
41 THE COURT: -- so I'm not going to answer your  
42 question, I guess.  
43 MR. LEPINE: That's fine. Thank you.  
44 THE COURT: Thank you.  
45 THE ACCUSED: Have a good night. I mean that.  
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**Proceedings**

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(PROCEEDINGS ADJOURNED TO AUGUST 7, 2020, AT  
2:00 P.M.)

Transcriber: K. Lowe

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I hereby certify the foregoing to  
be a true and accurate transcript  
of the evidence recorded on a sound  
recording apparatus, transcribed to  
the best of my skill and ability.

*KS Lowe*

K. Lowe  
Court Transcriber