

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

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

**Kelowna, B.C.**  
**July 13, 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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**Proceedings**

1 Kelowna, B.C.  
2 July 13, 2020  
3  
4 THE CLERK: July 13th, 2020, in the Provincial Court of  
5 British Columbia. The Honourable Judge Smith  
6 presiding.  
7 MR. LEPINE: Yes, good morning, Your Honour. François  
8 Lepine for the federal Crown. I have conduct of  
9 the matter of Mr. Merrill today.  
10 THE COURT: Okay.  
11 THE CLERK: Steven Merrill, courtroom 8, please.  
12 THE COURT: Good morning.  
13 THE ACCUSED: Good morning, Robin, how are you?  
14 THE COURT: I'm okay.  
15 THE ACCUSED: How was your weekend?  
16 THE COURT: Uh, we'd -- we'd started all this back on  
17 the 6th of March and it was set for trial then for  
18 the five hours and I checked to see if you'd been  
19 arraigned yet, if the plea had been entered and of  
20 course I learned then that it hadn't been and you  
21 said you weren't -- so that -- and you didn't  
22 record the plea then.  
23 So I explained to you the law that that was  
24 okay if you did that, but if you did, that the  
25 results would be that the court would enter the  
26 plea on your --  
27 THE ACCUSED: That's correct.  
28 THE COURT: -- behalf and so I entered that plea of not  
29 guilty and the matter then -- and then I asked if  
30 you were ready to proceed to trial and you said  
31 no, you weren't ready to proceed to trial that  
32 day. So I said okay. The Crown wanted it to  
33 proceed then, I said no, I granted the adjournment  
34 and then here we are today for the trial.  
35 THE ACCUSED: Right. And I would remind the court that  
36 you entered the pleas on four counts of failure to  
37 file.  
38 THE COURT: That's exactly right. I did.  
39 THE ACCUSED: On January 15th, the filings were done.  
40 So how was I to enter a plea on failure to file  
41 when the filings have been accepted --  
42 THE COURT: Well, that's --  
43 THE ACCUSED: -- by the CRA?  
44 THE COURT: If that's the evidence that comes up,  
45 we'll -- you know, we'll address it, okay? I  
46 understand, I think I understand what you're  
47 saying. I don't know what you did or didn't do or

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1           what they say you did or didn't do but that's what  
2           the trial process is.

3   THE ACCUSED: You know for a fact that the -- the  
4           filings were made.

5   THE COURT: No, I don't know.

6   THE ACCUSED: Because you --

7   THE COURT: I don't know anything.

8   THE ACCUSED: You had a conversation with the Crown and  
9           the witness, I believe --

10   THE COURT: No, you don't -- I don't know anything  
11           because --

12   THE ACCUSED: You -- yeah, you --

13   THE COURT: Sir, no, I don't. I don't.

14   THE ACCUSED: I have the tape.

15   THE COURT: I don't know what you have or haven't done.  
16           I -- I know what you said in court happened, but I  
17           don't -- I didn't hear any evidence.

18   THE ACCUSED: You admitted --

19   THE COURT: So I don't know --

20   THE ACCUSED: You admitted the filings were made --

21   THE COURT: Are you ready --

22   THE ACCUSED: -- and then at lunch --

23   THE COURT: Are you ready with your first witness?

24   MR. LEPINE: Well, he was delayed this morning, so the  
25           gentleman's sitting there, so we'll just ask for a  
26           brief recess of 20 minutes to speak to him. But  
27           before we get to that, I just wanted to address  
28           something and Mr. Merrill just alluded to that.  
29           Mr. Merrill emailed the Crown last Thursday  
30           and advised the Crown that email that he had a  
31           recording of the proceedings on the last -- on  
32           March 6th and offered actually to send a copy to  
33           the Crown. Now, such a recording would not have  
34           been provided by the registry, I checked. So if  
35           Mr. Merrill has a recording of the proceedings on  
36           the last occasion, that's something he made  
37           himself or that he had a third party make for  
38           his -- for him. And of course, people who attend  
39           court are not allowed to use, for example, a  
40           cellphone to record the proceedings.

41   THE COURT: I hear what you're saying in that regard.  
42           But you're saying that your first witness is not  
43           here yet and you're asking --

44   MR. LEPINE: No, he's here. He's the gentleman sitting  
45           there. He just arrived. I would ask for 20  
46           minutes to speak to him.

47   THE COURT: And is it going to be the Crown's position

**Proceedings**

1           that, whether belated or not, that Mr. Merrill has  
2           now filed tax -- the returns requested?  
3 MR. LEPINE: It's my understanding, yes, that he has  
4           filed that, yes.  
5 THE COURT: So he seems to think I know all these  
6           things but of course I don't because I haven't  
7           heard any evidence on the matter. But, you know,  
8           he's claiming that subsequently he has. That's  
9           just something I'll have to address then through  
10          this trial process.  
11 MR. LEPINE: The Crown does not dispute that he filed  
12          in 2020 for -- for the years listed on the  
13          Information.  
14 THE COURT: So that he's filed but just not timely  
15          files, is the Crown's position.  
16 MR. LEPINE: Yes, the -- the gist of the offence is not  
17          filing, is not complying with orders to file by  
18          certain dates. He filed but late. Filing after  
19          he was supposed to does not retract  
20          [indiscernible] the offence. It's something that  
21          perhaps could be concerned with sentencing but the  
22          Crown certainly does not consider it a substantive  
23          defence.  
24 THE ACCUSED: Mr. Smith, you are well aware that the  
25          filings were completed. You admitted that on  
26          March 6th in the afternoon when you spoke about  
27          filings not completed correctly. The only way you  
28          could have known that was if you'd had a  
29          conversation with the Crown attorney, then the --  
30 THE COURT: You can make all your evidence --  
31 THE ACCUSED: -- during the recess --  
32 THE COURT: -- later on or submissions. I'm telling  
33          you upfront, I didn't know anything. I'm just now  
34          dealing with this. I'm the -- I'm the --  
35 THE ACCUSED: [Indiscernible/overlapping voices] the  
36          witness had heard you.  
37 THE COURT: -- independent one. I'm not the -- I'm  
38          not the government here that has charged you. I'm  
39          the -- the neutral party trying to hear this.  
40 THE ACCUSED: Isn't it the Queen that's brought forward  
41          the charges?  
42 THE COURT: Do I look like a queen?  
43 THE ACCUSED: Is it not the Queen that's brought  
44          forward the charges?  
45 THE COURT: We'll stand down for 20 minutes and start  
46          going with the evidence then.  
47 MR. LEPINE: Thank you.

**Proceedings**

1 THE CLERK: Order in court. All rise. Court is now  
2 adjourned for 20 minutes.  
3  
4 (PROCEEDINGS ADJOURNED)  
5 (PROCEEDINGS RECONVENED)  
6  
7 THE CLERK: Provincial Court is now on the record, Your  
8 Honour. Would you like me to page Mr. Merrill?  
9 Steven Merrill, courtroom 8, please.  
10 MR. LEPINE: Yes, thank you, Your Honour. Recalling  
11 the matter of Mr. Merrill. Thank you for those 20  
12 minutes. Mr. Pagett, the one Crown witness is  
13 sitting in the body of the court. The Crown is  
14 ready to start the trial.  
15 THE COURT: Okay. Mr. Merrill, you're fine to sit  
16 where you're at if that's where you want to sit.  
17 If you want to sit up here at the table, you're  
18 fine to do that.  
19 THE ACCUSED: I'm just here to observe. You've entered  
20 the plea and you've admitted this is a quasi-  
21 criminal jurisdiction, so without any rules of  
22 procedure, I'd be -- I'd be foolish, I think, to  
23 step on your ship and proceed in this --  
24 THE COURT: Choose as you will. I am proceeding with  
25 this matter.  
26 THE ACCUSED: Okay. Then what I'll do, permission to  
27 come aboard?  
28 THE COURT: Yes.  
29 THE ACCUSED: We'll leave you with the accused person,  
30 and I'll leave you with this note. You can fill  
31 it in for any amount you like.  
32 THE COURT: Mr. Merrill, no silly games. We're having  
33 a hearing now.  
34 THE ACCUSED: This note is issued in accordance with  
35 *Bills of Exchange Act*, s. 30.  
36 THE COURT: Have a seat.  
37 THE CLERK: Would you like to read it?  
38 THE COURT: No, I don't want to see nonsense. I want  
39 to hear the trial.  
40 MR. LEPINE: Yes, Your Honour. Before the Crown starts  
41 with its first witness, the Crown is applying  
42 pursuant to s. 601 of the *Criminal Code* to amend  
43 the Information. Does Your Honour have a copy?  
44 THE COURT: Of the Information?  
45 MR. LEPINE: Yes, 91448-1.  
46 THE COURT: I do have a copy of the four-count  
47 Information, all alleging failing to comply with

**Proceedings**

1 notices.

2 MR. LEPINE: I'll point out there's a typo in each of  
3 the four counts. If Your Honour goes to the  
4 fourth line of each count, the fourth line reads,  
5 "Income tax return on," it says, "From," f-r-o-m.  
6 It should say "Form," f-o-r-m, Form T1. So the  
7 Crown is applying to amend the word "from" to  
8 "form" in all four counts.

9 THE COURT: I don't think that makes any substantive  
10 difference. I allow the amendment on all four  
11 counts.

12 MR. LEPINE: Thank you. And there's one last thing.  
13 On each of the four -- four offence, the last --  
14 the last four words of each fifth line says, "On  
15 the Income Tax, and did thereby commit." It  
16 should read, "Of the Income Tax Act, and did  
17 thereby commit."

18 THE COURT: So the word "Act"?

19 MR. LEPINE: Yes, and substituting the word "of" for  
20 "on".

21 THE COURT: Again, I find that that is nothing that  
22 changes the substantive nature of the charges. My  
23 duty as a judge is to allow these types of  
24 amendments that do not really address  
25 the substantive issue.

26 THE ACCUSED: Excuse me, judge.

27 THE COURT: What?

28 THE ACCUSED: On March 6th, the charging instrument  
29 provided by the counsel said "By Indictment" and I  
30 asked you to change that and you wouldn't. This  
31 is not by indictment and this is not a criminal  
32 matter.

33 THE COURT: Well, just pause on that.

34 THE ACCUSED: You've admitted, it's a quasi-criminal  
35 matter.

36 THE COURT: Has the Crown proceeded by indictment with  
37 this?

38 MR. LEPINE: I have some vague recollection that there  
39 was a discussion about that. I'd ask if Madam  
40 Clerk can confirm with the -- for the record of  
41 proceedings. I believe the Crown is proceeding  
42 summarily but I don't --

43 THE COURT: No, I think you are because that's why I  
44 took a not guilty plea. If you'd proceeded by  
45 indictment, then -- then when he didn't enter a  
46 plea and I entered one on his behalf, it would  
47 have been a judge and jury matter, right?



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1 MR. LEPINE: Yes. If I could ask --  
2 THE ACCUSED: Exactly.  
3 MR. LEPINE: If we could just confirm the Crown's -- I  
4 believe I indicated Crown proceeded summarily, I  
5 just don't [indiscernible/overlapping voices].  
6 THE COURT: So I think you might have a point on that,  
7 that you have ultimately proceeded summarily.  
8 Maybe, Madam Clerk, can you just confirm how the  
9 Crown ultimately proceeded when the plea was  
10 entered last time?  
11 I think I would have at least looked at  
12 whether or not, if --  
13 MR. LEPINE: Well, my recollection is --  
14 THE COURT: I don't recall, because it was too long  
15 ago. But --  
16 THE ACCUSED: I do. I have the tape.  
17 MR. LEPINE: My recollection is that the Crown's  
18 proceeding summarily, just I don't have a note so  
19 I would like to have a confirmation  
20 [indiscernible/overlapping voices].  
21 THE COURT: I just want -- but I just wanted to finish  
22 what I'm trying to say here.  
23 MR. LEPINE: Oh, I'm sorry.  
24 THE COURT: But I would have looked at what I would  
25 have had recorded in circumstances where he wasn't  
26 entering a plea and the courts were doing it on  
27 his behalf. And if it was something that was  
28 proceeding by indictment, I think I would have  
29 turned my mind to whether or not this is something  
30 that would have then required a judge and jury  
31 election. But I -- so the fact that you're saying  
32 summarily that -- that might well be true, because  
33 that's why it was just a matter of entering a plea  
34 and not an election.  
35 THE ACCUSED: You might remember that I didn't enter a  
36 plea on an indictment and I asked for it to be  
37 changed. I accepted on the condition you change  
38 it, you didn't and you wouldn't. You entered the  
39 plea. You're now standing as surety for this  
40 matter.  
41 THE COURT: The point is it doesn't really matter  
42 what's on there. You have proceeded summarily,  
43 right? That's what you're saying right now,  
44 you're proceeding summarily?  
45 MR. LEPINE: That's my understanding. I just was  
46 wondering if there was something written on the  
47 record of proceedings.

**Proceedings**

1 THE COURT: Well, there had to have been because  
2 otherwise how would I have just done --  
3 MR. LEPINE: Well, the Crown is proceeding summarily.  
4 THE COURT: No --  
5 THE ACCUSED: I can't hear him with that mask on.  
6 UNIDENTIFIED SPEAKER: I can't either.  
7 MR. LEPINE: The Crown is proceeding summarily.  
8 THE COURT: Yes. So with that, I am going to also  
9 require -- I will require that the Information be  
10 amended to strike the words, "By Indictment."  
11 Okay?  
12 THE ACCUSED: Thank you.  
13 THE COURT: Which is what he's -- his point is and it's  
14 one, I'm listening to that. And it's going to be  
15 amended by striking those two words, "By  
16 indictment."  
17 THE ACCUSED: I'd make a motion that he present new  
18 charging instruments if that's the case.  
19 MR. LEPINE: All right, the Crown is ready to call its  
20 first --  
21 THE COURT: Just a minute. I have to address what you  
22 said. Amendments on Informations happen quite  
23 frequently, even on the days of trial. It's  
24 unfortunate that it wasn't right in the first  
25 instance but there's nothing of substance that  
26 changes the fact that the -- that the matter for  
27 which you are being charged is receiving a notice  
28 to provide tax returns for these four years on or  
29 before the 1st of May, 2019, and their position  
30 that you didn't do it by that date.  
31 THE ACCUSED: No. No, the charge is --  
32 THE COURT: So don't argue --  
33 THE ACCUSED: -- [indiscernible/overlapping voices] to  
34 the accused person are failing to file. Failure  
35 to file.  
36 THE COURT: That's right.  
37 THE ACCUSED: The filings were done on January 15th.  
38 They've been accepted. We can all save ourselves  
39 a lot of time --  
40 THE COURT: January 15, 2020 --  
41 THE ACCUSED: -- and money.  
42 THE COURT: -- is not on or before the 1st of May 2019,  
43 is it? So that's why we we're here.  
44 THE ACCUSED: I had lawful cause to not file --  
45 THE COURT: And that's what the trial is about. I've  
46 allowed the amendments that the Crown has asked.  
47 I've also required the amendment that the words,

**Proceedings**

1           "By Indictment" be struck from it but it's  
2           proceeding as is, with the Information.  
3   THE ACCUSED: And the jurisdiction here is, François?  
4           François, please state for the record the  
5           jurisdiction upon which you're proceeding.  
6   THE COURT: No, he doesn't have to do anything. He can  
7           proceed with his case. You're not --  
8   THE ACCUSED: Well then you state it.  
9   THE COURT: -- the one in control here.  
10   THE ACCUSED: You state the jurisdiction.  
11   THE COURT: Proceed.  
12   MR. LEPINE: Yes, the Crown is calling Chris Pagett,  
13           who will affirm.  
14   THE COURT: If you leave, the sheriffs are going to  
15           arrest you, sir.  
16   THE ACCUSED: For what?  
17   THE COURT: Well, if you want to find out, just try  
18           leaving and see what happens. Don't leave.  
19   THE ACCUSED: I'm not on the ship.  
20   THE COURT: Don't walk -- don't walk out on us.  
21   THE ACCUSED: I'm not on the ship. I've left you the  
22           accused person --  
23   THE COURT: Sheriffs, would you please put him into  
24           custody?  
25   THE ACCUSED: Oh --  
26   THE COURT: That's what he chooses and I'm not going to  
27           put up with this nonsense.  
28   UNIDENTIFIED SPEAKER: You need to stay back. You're  
29           not --  
30   THE SHERIFF: You can leave the courthouse now. Ma'am,  
31           [indiscernible/not near mic] leave the courthouse  
32           now.  
33   UNIDENTIFIED SPEAKER: I'm a witness here. I had --  
34   THE SHERIFF: You are a witness?  
35   UNIDENTIFIED SPEAKER: I have -- I have a right to stay  
36           here.  
37   THE COURT: If you're a witness, then all the more  
38           reason you need to leave the courtroom. Because  
39           witnesses don't wait in the courtroom.  
40   THE SHERIFF: You're asked to leave, to leave now.  
41   UNIDENTIFIED SPEAKER: Oh my goodness.  
42   THE SHERIFF: We would like to ask for your help,  
43           please.  
44   UNIDENTIFIED SPEAKER: The Queen has abdicated.  
45           There's no charge.  
46   THE ACCUSED: The filings have been done.  
47   THE SHERIFF: [Indiscernible/overlapping voices].

**Proceedings**

1 THE ACCUSED: The filings have been made.  
2 THE COURT: You are not going to stop this trial from  
3 happening.  
4 THE ACCUSED: Well then I'll sit here.  
5 THE COURT: Well then, sit.  
6 THE ACCUSED: I'll sit here then.  
7 THE COURT: Sit. They're going to need to just check  
8 what you have on your person, but other than that,  
9 I'm okay with you not going with them. What do  
10 you have in your hands right now? You've got --  
11 THE ACCUSED: A pen.  
12 THE COURT: Okay. I don't know if you folks need to do  
13 a pat down or whatever, now that's he's in  
14 custody.  
15 THE SHERIFF: Just stand and open your backpack  
16 [indiscernible/overlapping voices].  
17 THE COURT: Just open your backpack there and then  
18 we'll go ahead and proceed where we are now.  
19 THE CLERK: Would you just like me to --  
20 THE COURT: No, we're okay. Just . . .  
21 THE ACCUSED: Could I ask what I'm being detained for?  
22 THE COURT: You're having a trial and you're just --  
23 THE ACCUSED: You're having a trial.  
24 THE COURT: Sir, you might not like the way this is  
25 proceeding. I'm trying to be as calm as I can,  
26 but you're being very disruptive. And --  
27 THE ACCUSED: No, I'm not. I --  
28 THE COURT: -- in the end -- in the end, I'm the one in  
29 control here, not you.  
30 THE ACCUSED: You're [indiscernible] --  
31 THE SHERIFF: [Indiscernible/overlapping voices] --  
32 THE ACCUSED: You're [indiscernible] person here. I've  
33 filed on behalf of the person.  
34 THE COURT: You can have a seat there and we can hear  
35 from the witness then, if you're prepared to  
36 conduct yourself in a way that doesn't disrupt --  
37 THE ACCUSED: I'm going to cross-examine the witness  
38 from here?  
39 THE SHERIFF: Your Honour, we'll just --  
40 THE COURT: We'll address that later. Right now, you  
41 need to understand that you're not stopping this  
42 process from happening.  
43 THE ACCUSED: I wasn't -- I wasn't planning to stop it  
44 from happening.  
45 THE COURT: When you walk out, that stops it.  
46 THE ACCUSED: How?  
47 THE COURT: Because you are the accused.

**Proceedings**

1 THE ACCUSED: No, I'm not.  
2 THE COURT: So --  
3 THE ACCUSED: I'm an agent for the accused.  
4 THE COURT: Sir, and because of your denial in that  
5 regard and your disruptive behaviour right now,  
6 that's exactly why you now find yourself in  
7 custody.  
8 THE SHERIFF: Sir, we'll take -- Your Honour, we'll  
9 take him downstairs and process him and then --  
10 THE COURT: And then start [indiscernible/overlapping  
11 voices] --  
12 THE ACCUSED: I'm happy to --  
13 THE SHERIFF: Yes.  
14 THE ACCUSED: -- sit here.  
15 THE COURT: Okay. That's what we'll do then. Process  
16 him and we'll start -- how much time to you need?  
17 THE SHERIFF: Fifteen, 20 minutes.  
18 THE COURT: Okay. Let's do that then.  
19 THE CLERK: Order in court. All rise.  
20 THE SHERIFF: Mr. Merrill [indiscernible/overlapping  
21 voices].  
22 THE CLERK: Court is not adjourned.  
23 THE ACCUSED: I'm not Mr. Merrill. Can I have my bag,  
24 please?  
25 THE SHERIFF: You will have your bag when you get  
26 downstairs.  
27  
28 (PROCEEDINGS ADJOURNED)  
29 (PROCEEDINGS RECONVENED)  
30  
31 THE CLERK: Provincial court is now in session, Your  
32 Honour.  
33 THE ACCUSED: Are we in or can I go in? Okay, I didn't  
34 hear anything.  
35 THE SHERIFF: You can have a seat.  
36 MR. LEPINE: Yes, Your Honour, this is the first  
37 witness for the Crown, Mr. Christopher Pagett. He  
38 will affirm.  
39  
40 **CHRISTOPHER PAGETT**  
41 a witness called for the  
42 Crown, affirmed.  
43  
44 THE CLERK: Please state your name for the record,  
45 spelling your first and last name.  
46 A Christopher Pagett, C-h-r-i-s --  
47 THE COURT: I didn't hear the spelling.

**Christopher Pagett (for Crown)**  
**Proceedings**

1 A I'm sorry?  
2 THE COURT: The spelling of your last name?  
3 A Oh, P-a-g-e-t-t.  
4 THE COURT: Go ahead.  
5  
6 **EXAMINATION IN CHIEF BY MR. LEPINE:**  
7  
8 Q Mr. Pagett, who is your employer?  
9 A The Canada Revenue Agency.  
10 Q And what do you do for the Canada Revenue Agency?  
11 A I am a -- currently a contact collections officer  
12 in the collections and verification branch.  
13 MR. LEPINE: Your Honour, I'll just invite Mr. Pagett  
14 perhaps to face in your general direction when he  
15 answers just so people hear better.  
16 A Oh, I'll take this off [indiscernible/voice  
17 dropping].  
18 Q Sorry, could you just repeat where you work?  
19 A Canada Revenue Agency.  
20 Q And you're in a certain branch or section?  
21 A The collections and verification branch.  
22 Q And how long have you worked for the Canada  
23 Revenue Agency?  
24 A Almost six years.  
25 Q And before your current job, your current  
26 assignment with Canada Revenue Agency, what was  
27 your previous assignment with the Canada Revenue  
28 Agency?  
29 A I was a non-filer officer in the same, collections  
30 and verification branch.  
31 Q And what does a non-filer officer do?  
32 A Try to contact taxpayers of the Canadian public to  
33 request that they file their tax returns.  
34 Q And do you know one Steven James Merrill?  
35 A Yes.  
36 Q And how do you know Mr. Merrill?  
37 A He was an individual in my -- one of -- in my  
38 inventory whom I was tasked to contact to have him  
39 complete his outstanding tax returns.  
40 Q And did you do that?  
41 A I did contact him, yes.  
42 Q Have you ever met Mr. Merrill?  
43 A Yes. I performed a field call to his place of  
44 business to serve him with requirements to file  
45 the said tax returns.  
46 Q And if you saw Mr. Merrill, would you be able to  
47 identify him?

**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

1 A Yes.  
2 Q And have you seen him today?  
3 A Yes.  
4 Q Is he in the courtroom?  
5 A Yes.  
6 Q Could you just indicate where he is in the  
7 courtroom?  
8 A He's just over in the far corner there.  
9 THE ACCUSED: Mr. Merrill's actually that piece of  
10 paper on the clerk's desk. I'm a breathing,  
11 bleeding, blanking human being.  
12 THE COURT: Sir --  
13 THE ACCUSED: We all know that.  
14 THE COURT: Don't interrupt what he's saying. You will  
15 be entitled to ask your questions of him. That is  
16 true.  
17 THE ACCUSED: I don't have a pen, judge.  
18 THE COURT: Um --  
19 THE ACCUSED: The pen was taken --  
20 THE SHERIFF: It's in your backpack.  
21 THE ACCUSED: My pen was taken from me. My cash was  
22 taken from me.  
23 THE COURT: Your pen is in your backpack right beside  
24 you.  
25 THE ACCUSED: And my jacket, which has the notes --  
26 THE COURT: Sir, are you saying you don't want to use  
27 the pen that you have in your -- in your backpack  
28 that's right beside you?  
29 THE ACCUSED: Yeah, I -- hold on. Let me --  
30 THE COURT: Okay, then don't complain --  
31 THE ACCUSED: -- make sure it's there.  
32 THE COURT: -- about someone else when you have it  
33 there.  
34 THE ACCUSED: And then my jacket has some notes in it.  
35 There's no pen in here, Your Honour.  
36 THE SHERIFF: Check the side pocket.  
37 THE ACCUSED: Well, that's not where I left it. The  
38 cash that was in here is gone too. Would you make  
39 a note of that? I've got notes in my jacket.  
40 THE COURT: Do you need some paper?  
41 THE ACCUSED: I've got notes in my jacket that I've  
42 already made. These men said I'd get my jacket  
43 when I came back down.  
44 THE COURT: I can repeat my question. Would you like  
45 some paper?  
46 THE ACCUSED: I'd prefer the notes that are in my  
47 jacket.

**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

1 THE COURT: Okay, I'll -- I'll direct that they bring  
2 you whatever notes you say you have in your  
3 jacket, but in the interim here, the pen doesn't  
4 do you much good unless you have some paper to  
5 write on. Can I give you some paper? And I'll  
6 direct that they get those --  
7 THE ACCUSED: Yeah, I'll --  
8 THE COURT: Get your jacket for --  
9 THE ACCUSED: I'll accept your offer for some paper,  
10 sure.  
11 THE COURT: Thank you. Go ahead.  
12 MR. LEPINE:  
13 Q Mr. Pagett, did you swear some affidavits in  
14 relation to the matter that brings you to court  
15 today?  
16 A Yes.  
17 Q And you have your affidavits stapled together in a  
18 package in front of you?  
19 A That's correct.  
20 Q And I have a copy for Your Honour, and I had left  
21 a copy for Mr. Merrill that's still on the table  
22 there.  
23 THE COURT: Can you hand that to Mr. Sheriff to give to  
24 him?  
25 THE ACCUSED: Are these the amended versions?  
26 MR. LEPINE: All right.  
27 Q So Mr. Pagett, I will just take you through this,  
28 one page at a time. If you could just look at the  
29 first page, if you could just explain what that  
30 document is?  
31 A The affidavit of personal service.  
32 Q And what does that mean?  
33 A It's affirming that I have knowledge of the facts  
34 of this case and that I did personally serve Mr.  
35 Merrill notices of requirement on January the 30th  
36 for each -- for the 2014 tax year and then the  
37 subsequent affidavits of personal service --  
38 Q We'll just take it one at a time.  
39 A Oh, I'm sorry.  
40 Q So January 30th of what year?  
41 A Two thousand nineteen.  
42 Q So it says that you -- you personally served  
43 Steven James Merrill with a notice of requirement  
44 relating to taxation year 2014, made pursuant to  
45 subsection 231.2, subsection (1) of the *Income Tax*  
46 *Act* by handing the said notice of requirement to  
47 Steven James Merrill. Did you do that?



**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

- 1 A I -- he wouldn't take the -- physically take the  
2 notice of requirement so I wasn't able to  
3 personally hand it to him, but I did place it down  
4 in front of him.
- 5 Q And when did that take place?
- 6 A In his office of his business, Sun City Silver &  
7 Gold Exchange.
- 8 Q And where is that?
- 9 A It's on Bernard Street in Kelowna.
- 10 Q In which province?
- 11 A British Columbia.
- 12 THE COURT: Could you say the name of that again? Sun  
13 City --
- 14 A Sun City Silver & Gold Exchange.
- 15 MR. LEPINE:
- 16 Q And what is a notice of requirement?
- 17 A It's a piece of paper note -- detailing the date  
18 that the -- that it was served to the individual  
19 and requiring them to file by a specific date  
20 their T1 income tax return.
- 21 Q Now, if we turn to the second page of the package,  
22 what do we see there?
- 23 A This is the notice of requirement to file.
- 24 Q Now, it says at the top -- and is that what you  
25 left with Mr. Merrill on January 30th, 2019?
- 26 A Yes.
- 27 Q Now, if we read from the top [as read in]:  
28  
29 For purposes related to administration,  
30 enforcement of the *Income Tax Act* pursuant to  
31 the provisions of subsection 231.2 subsection  
32 (1) of the *Income Tax Act*, I hereby require  
33 from you within 90 days of service of this  
34 notice of requirement.  
35
- 36 Then it lists what is required? That's correct?
- 37 A That's correct, yeah.
- 38 Q So 90 days from January 30th, 2019?
- 39 A That's correct, yeah.
- 40 Q So that takes us where?
- 41 A To April 30th, 2019.
- 42 Q So his two thousand -- so his return of -- his  
43 completed and signed individual income tax and  
44 benefit return form T1 for tax year 2014 had to be  
45 filed by when?
- 46 A By April the 30th.
- 47 Q Of?

**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

- 1 A It was originally supposed to be filed by April  
2 the 30th of 2015, but regard -- for this notice  
3 requirement -- the notice of requirement to  
4 file --
- 5 THE COURT: Of what year?
- 6 A The 2014 income tax return originally was supposed  
7 to be filed April 30th of 2015.
- 8 MR. LEPINE:
- 9 Q And pursuant to this notice of requirement?
- 10 A And pursuant to this notice of requirement was 90  
11 days, so April the 30th of 2019.
- 12 Q And was it filed by April the twenty -- sorry,  
13 what's the date?
- 14 A April the 30th, 2019.
- 15 Q Was it filed by that date?
- 16 A No.
- 17 Q And then we turn to the third page of the package.  
18 Would it be correct to say that it's exactly the  
19 same thing as the first page with respect to the  
20 tax year 2015?
- 21 A Yes.
- 22 Q Any difference?
- 23 A No.
- 24 Q In terms of service or requirements?
- 25 A No, everything's the same.
- 26 Q Is that, the next page, is that the notice of  
27 requirement you served Mr. Merrill personally on  
28 January 30th, 2019, with respect to tax year 2015?
- 29 A Yes.
- 30 Q And what was he required to do pursuant to this  
31 notice of requirement?
- 32 A File his 2015 income tax, T1 income tax return by  
33 April the 30th, 2019.
- 34 Q And was that done?
- 35 A No.
- 36 Q And the notice of requirements lists, in the  
37 second paragraph, the one in bold lists what he  
38 was supposed to do pursuant to this notice of  
39 requirement served to him on January 30th, 2019?
- 40 A Yes.
- 41 Q And we go to the next page and that's the same  
42 process with respect to the taxation year 2016?
- 43 A Correct.
- 44 Q And is there any difference with respect to this  
45 taxation year?
- 46 A No.
- 47 Q In terms of the requirement or service?

**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

- 1 A No.
- 2 Q So you left it with him, the notice of requirement
- 3 for the tax year 2016, you left it with him at his
- 4 business on January 30th, 2019?
- 5 A That's correct.
- 6 Q And the next page, that's the notice of
- 7 requirement with respect to that year, with
- 8 respect to what was expected?
- 9 A Yes.
- 10 Q And again, the deadline to comply with this notice
- 11 of requirement of January 30th, 2019? Sorry,
- 12 April 30th --
- 13 A Yeah.
- 14 Q -- 2019?
- 15 A April 30th, 2019.
- 16 Q And was there compliance?
- 17 A No.
- 18 Q And then we go to the next page, it's the same
- 19 process with respect to taxation year 2017.
- 20 A That's correct.
- 21 Q Any differences?
- 22 A There's no differences.
- 23 Q So does your testimony with respect to the three
- 24 previous taxation years also apply to that year?
- 25 A Yes.
- 26 Q And then we have the notice of requirement on the
- 27 next page. Same process?
- 28 A Yes. Same process, yeah.
- 29 Q Then the next document is titled, "Affidavit of
- 30 non-compliance in the matter of the *Income Tax Act*
- 31 and the prosecution of Steven James Merrill"?
- 32 A Yes.
- 33 Q And is that an affidavit you swore before Brenda-
- 34 Ann Krall [phonetic] on -- on June 28, 2019?
- 35 A Mm-hmm, yes.
- 36 Q What does this affidavit state?
- 37 A That I have, as the officer of the Canada Revenue
- 38 Agency, I am in charge of his records of Steven
- 39 James Merrill -- Merrill. And -- and after
- 40 carefully searching for the records for his income
- 41 tax -- his -- searching the records to see if he
- 42 filed his income tax returns by the requested
- 43 date, the required date, they were not found and
- 44 as of June the 28th, he had not filed those -- his
- 45 T-1 income tax returns.
- 46 THE COURT: Of what year?
- 47 A Twenty nineteen.

**Christopher Pagett (for Crown)**  
**in chief by Mr. Lepine**

1 MR. LEPINE:  
2 Q So about two months after the deadline?  
3 A Yes.  
4 Q And the next page is a similar affidavit sworn by  
5 you with respect to taxation year 2015?  
6 A Correct.  
7 Q And then with respect to taxation year 2016?  
8 A Yeah, that's the next one.  
9 Q And then with respect to taxation year 2017?  
10 A Yes.  
11 Q So would it be correct to say that pursuant to  
12 four notices of requirement you personally served  
13 on Steven James Merrill on January 30th, 2019, he  
14 was to file [indiscernible] certain tax returns  
15 for the taxation years 2014, 2015, 2016, 2017 by  
16 April 30th, 2019?  
17 A Correct.  
18 Q And was that done?  
19 A No.  
20 Q Now, the tax returns for those years, were they  
21 eventually filed?  
22 A Yes.  
23 Q And when was that done?  
24 A In January of 2020.  
25 Q And was that in compliance with the notices of --  
26 the four notices of requirement that you served on  
27 Mr. Merrill on January 30th, 2019?  
28 A No.  
29 Q And why was it not in compliance?  
30 A Because they were not filed by April 30th, 2019.  
31 Q So too late?  
32 A They were filed too late, yes.  
33 MR. LEPINE: If I could have one moment, please, Your  
34 Honour.  
35 Q And how did you learn that those tax returns had  
36 been filed in January 2020?  
37 A I was asked to -- to, before the previous trial, I  
38 was asked to take a look and -- and see if the  
39 returns had been filed. So I'd accessed his  
40 account to confirm if the returns had been  
41 received.  
42 MR. LEPINE: Thank you, Your Honour, those are my  
43 questions.  
44 THE COURT: So Mr. Merrill, this is your opportunity to  
45 cross-examine him. Do you have questions of him?  
46 THE ACCUSED: Yeah, lots. But from here it's going to  
47 be pretty difficult.

**Christopher Pagett (for Crown)**  
**Proceedings**

1 THE COURT: Well, Mr. Merrill, I'm --  
2 THE ACCUSED: I'm Steven. You can call me Steve. You  
3 know who Mr. Merrill is.  
4 THE COURT: I'll call you Mr. Merrill. And Mr.  
5 Merrill, if -- I'm prepared to have you come out  
6 of the custody box and back over to the table  
7 where you could ask the questions but you need to  
8 appreciate this much, okay? That ultimately it's  
9 my job to control this process and I expect you to  
10 conduct yourself in a way that doesn't disrupt the  
11 process. But I'm -- I would be okay if you're  
12 telling me that you will not disrupt the process  
13 if you're out of custody, I'll allow that to  
14 happen.  
15 THE ACCUSED: I'll accept.  
16 THE COURT: Okay. Mr. Sheriff, I'm okay with him  
17 coming back into this, over here where he can ask  
18 the questions from --  
19 THE ACCUSED: Back on the ship? Some of the items from  
20 my --  
21 UNIDENTIFIED SPEAKER: [Indiscernible].  
22 THE ACCUSED: Some of the items from my pack are  
23 missing and the notes in my jacket are missing.  
24 There's \$4,000 in cash that is also missing.  
25 THE COURT: So you say. What does that have to do with  
26 what questions you would want to ask this person?  
27 THE ACCUSED: I just want to get it on the record that  
28 I was manhandled by a couple of sheriffs  
29 forcibly --  
30 THE COURT: Well, I want to get it on the record that  
31 you started --  
32 THE ACCUSED: Assaulted --  
33 THE COURT: -- walking out of the courtroom and I told  
34 you if you do that that you're going to get  
35 arrested and you made another movement to walk  
36 outside the courtroom and I directed them to  
37 arrest you. So --  
38 THE ACCUSED: You didn't -- you didn't say --  
39 THE COURT: -- sir, are you going --  
40 THE ACCUSED: -- for what though.  
41 THE COURT: -- to comply with this process now or do  
42 you want to argue with me about it?  
43 THE ACCUSED: Well, I really have no choice under the  
44 threat of torture, right? So . . .  
45

46 **CROSS-EXAMINATION BY THE ACCUSED:**  
47

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 Q Mr. Pagett, you mentioned that you have worked for  
2 the Canada Revenue Agency for how long?  
3 A Almost six years.  
4 Q Are you familiar with the public staff relations  
5 act?  
6 A No, I'm not.  
7 Q You're not?  
8 A No.  
9 Q The public staff relations act says that all  
10 public employees of Her Majesty are sworn to do  
11 their duty in good faith, to uphold the law.  
12 Under what authority are you an employee of the  
13 Canada Revenue Agency?  
14 A Under what authority?  
15 Q Yeah? What do you believe gives you jurisdiction  
16 to serve anybody, human -- human bodies,  
17 documents?  
18 A That is my job. That is the job that I've been  
19 tasked with at the Canada Revenue Agency.  
20 Q You work for the Canada Revenue Agency?  
21 A Yes.  
22 Q Which is what?  
23 A It's a -- uh, it's part of the federal government  
24 of Canada.  
25 Q Which is what?  
26 A It's an agency that collects income tax.  
27 Q What kind of agency is it?  
28 A A federal agency.  
29 Q It's a corporation. Agreed?  
30 A I'm not sure.  
31 Q If we can take a moment, we'll go to the SEC  
32 website. We'll do a company filing, we'll search  
33 Canada and we'll find that Canada is listed on the  
34 SEC website with a business address in  
35 Pennsylvania Avenue, Washington, D.C. Do you  
36 agree?  
37 A I'm not aware of that.  
38 Q You're not aware that the federal government of  
39 Canada is a corporation?  
40 THE COURT: No, come on. What you asked him was  
41 whether it was a corporation that had a head  
42 address out of Washington, D.C. That was the  
43 question that you asked him.  
44 THE ACCUSED: No, that's a fact.  
45 THE COURT: Well, as you say.  
46 THE ACCUSED: No, it's a fact.  
47 THE COURT: And he said he wasn't aware of that.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE ACCUSED: We can look it up.  
2 THE COURT: He said he wasn't aware of that. He  
3 answered your question.  
4 THE ACCUSED:  
5 Q CRA statements, on the remittance portion on the  
6 back, indicate to make cheques payable to whom?  
7 A The Receiver General of Canada.  
8 Q Should we check one? Is there anyone else you can  
9 make cheques payable to?  
10 A Not that I'm aware of.  
11 Q I'm going to submit Her Majesty.  
12 THE COURT: Are you asking him a question?  
13 THE ACCUSED:  
14 Q I'm telling him that on the back of CRA statements  
15 it says --  
16 THE COURT: No, you --  
17 THE ACCUSED: -- make cheques payable to Her Majesty.  
18 THE COURT: He's putting to you, are you aware that  
19 cheques are payable to Her Majesty -- Her Majesty?  
20 A No.  
21 THE COURT: And you -- and your evidence was that you  
22 think that it's payable to Receiver General of  
23 Canada?  
24 A In my training, I'm told to tell taxpayers to make  
25 cheques payable to the Receiver General of Canada.  
26 THE ACCUSED:  
27 Q What is a taxpayer, Mr. Pagett?  
28 A It's a person who pays taxes to the Canadian  
29 government.  
30 Q The definition word for word is, "Includes a  
31 person, whether or not liable to pay tax." What  
32 is a person? In your Act? In the *Income Tax Act*?  
33 There's a definition section.  
34 A I don't know the specifics of the *Income Tax Act*.  
35 Q Can you guess? What is the definition of person  
36 in the *Income Tax Act*?  
37 THE COURT: I don't want him to guess.  
38 THE ACCUSED: Can I submit that it's a corporation? A  
39 person includes a corporation.  
40 THE COURT: You can take the stand and give your  
41 evidence. For him, you have to ask him questions.  
42 And if he doesn't know the answer, then that's his  
43 answer.  
44 THE ACCUSED:  
45 Q Mr. Pagett, you called me out of the blue on  
46 November 16th, 2018. Do you remember that call?  
47 A I remember calling you.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 Q Right. The next day after the call where you  
2 asked me to provide information to your file, do  
3 you remember that?  
4 A I had questions for you.  
5 Q You asked me to submit information to your file.  
6 Yes?  
7 A Okay. I asked you to answer questions that I had.  
8 Q You asked me to submit information to your file.  
9 A I suppose that if you answered the questions that  
10 I was asking, I would have --  
11 Q What were the other questions you asked?  
12 THE COURT: Sir, sir.  
13 THE ACCUSED: Hold on.  
14 THE COURT: Don't interrupt him. If you ask the  
15 question, then you've got to let him finish --  
16 THE ACCUSED: Okay.  
17 THE COURT: -- before you then ask the next.  
18 THE ACCUSED:  
19 Q What were the other questions that you asked?  
20 A Well, you were not -- I needed to verify your  
21 identification.  
22 Q Why? You know who I am.  
23 A No, I did not know who you were. I was talking to  
24 you on the phone. I needed to ask you some  
25 verification questions to -- of your  
26 identification, your verification of  
27 identification.  
28 Q What did I say?  
29 A That you wouldn't provide it to me.  
30 Q That's what I said?  
31 A You wanted a sworn oath of office from the Queen  
32 from me.  
33 Q Right.  
34 A Right.  
35 Q Per the law.  
36 A I'm not aware that that is a --  
37 Q Staff public relations act.  
38 A Mm.  
39 THE ACCUSED: The very next day, judge, after our  
40 telephone call, I sent my fax to Mr. Pagett, this  
41 document. I'll ask that he reads it now. I'll  
42 put it in the tray. Here it is in the tray. This  
43 is the original copy of the fax I sent to Mr.  
44 Pagett immediately after his call.  
45 THE COURT: Mr. Pagett, the document that you're  
46 looking at, do you recognize it?  
47 A Yes.



**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE COURT: Can you just tell me what's the date on it?  
2 A November the 16th, 2018.  
3 THE COURT: And who does it purport to be from and to?  
4 A It's, uh, it's from a -- I'm not sure who it's  
5 from. There's initials on here. But it's -- it  
6 refers to Steve Merrill and it has his name on it  
7 as well. And it's to myself. Or it's to, yeah,  
8 myself. My last name is spelled wrong though.  
9 THE COURT: What's your question about it?  
10 THE ACCUSED: I'd like him to read the document that I  
11 sent to him immediately after his call on November  
12 15, 2018.  
13 THE COURT: Okay. Could you read into the record what  
14 the letter states?  
15 THE ACCUSED: This letter has been out there for a long  
16 time.  
17 A Yeah.  
18 THE COURT: Yes, just --  
19 THE ACCUSED:  
20 Q You've admitted you had it.  
21 A Oh, yeah.  
22 THE COURT: Sir, sir --  
23 THE ACCUSED:  
24 Q And it's in my --  
25 THE COURT: -- let him --  
26 THE ACCUSED:  
27 Q -- my affidavit.  
28 THE COURT: You asked him to read it.  
29 THE ACCUSED: Yeah.  
30 THE COURT: He'll do it. Just be patient.  
31 A [As read in]:  
32

33 Hello, Chris. With regards to your telephone  
34 call yesterday, in my capacity as the legal  
35 representative for the taxpayer account,  
36 please be advised that the mailing address  
37 for this person is unchanged.

38 With respect to your offer to provide  
39 additional information to your file, I will  
40 accept on the condition you provide to me a  
41 certified true copy of your signed and sworn  
42 oath of office within 30 days. At which  
43 point the document is verified and your  
44 intentions to act in good faith are clear, I  
45 will be happy to arrange a private meeting  
46 with yourself and/or attend to your office to  
47 retrieve any documents you may have for the

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1                   person.  
2                   Sincerely.  
3  
4           And then it's something I can't read. I don't --  
5 THE ACCUSED:  
6 Q       Sincerely?  
7 A       I don't -- it's some -- something I don't  
8       understand, then it says:  
9  
10               Steven James Merrill, *sui juris* for Steve  
11               Merrill.  
12  
13       And has an account number.  
14 Q       *Sui juris*.  
15 A       Okay.  
16 Q       Did you respond to that?  
17 A       No.  
18 Q       Why not?  
19 A       Because I'm not -- it's not in my capacity to  
20       offer you a certified copy of an oath of office.  
21 Q       How am I to know that you actually worked for the  
22       Canada Revenue Agency? Just by a call over the  
23       phone?  
24 A       Well, you -- I gave -- I -- if I was able to speak  
25       with you and you had any kind of -- if you -- if  
26       you weren't fully, what's the word I'm looking  
27       for? If you didn't really -- if you didn't know I  
28       was from Canada Revenue Agency, you could have  
29       called our individual inquiries department.  
30       That's a publicly listed phone number for Canada  
31       Revenue Agency and spoke to a representative  
32       there, who would then have confirmed that I am in  
33       fact employed with the Canada Revenue Agency.  
34 Q       Why shouldn't I just ask you? Why wouldn't I just  
35       ask you --  
36 A       Well, I --  
37 Q       -- to verify who you are?  
38 A       Well, I -- I did tell you who I was. When I was  
39       speaking to you on the phone.  
40 Q       You said Chris Pagett. The day prior to your  
41       call, I had a call from someone in Jamaica stating  
42       they were with the Canada Revenue Agency --  
43 THE COURT: Are you asking him a question that he can  
44       answer? Are you going to put to him that he made  
45       some call that way because --  
46 THE ACCUSED:  
47 Q       So for the record, what --

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE COURT: -- otherwise --  
2 THE ACCUSED:  
3 Q So for the record, what did you do with my  
4 conditional acceptance to your offer to provide  
5 information to your file?  
6 A I put it in the -- in the file.  
7 Q And you did not respond?  
8 A No.  
9 Q Why?  
10 A Because it's not -- it's not a -- something the  
11 Canada Revenue Agency would respond to.  
12 Q It has been my experience that every time I write  
13 to an agent of the Canada Revenue Agency, I get a  
14 response. Because we're doing commerce with a  
15 corporation called Canada and its instrumentality  
16 called the Canada Revenue Agency, they have to  
17 make offers to people who act on behalf of  
18 taxpayers.  
19 THE COURT: You're giving evidence now but you're not  
20 under -- in the witness stand --  
21 THE ACCUSED: I'll --  
22 THE COURT: -- to be doing that. What questions do you  
23 have of this witness?  
24 THE ACCUSED: I've got another question.  
25 THE COURT: Okay.  
26 THE ACCUSED: I just need to show him the document. We  
27 can enter that into evidence for now.  
28 THE COURT: Okay. The -- I don't know if we had  
29 formally marked the --  
30 MR. LEPINE: Yes, that could be marked [indiscernible/  
31 overlapping voices].  
32 THE COURT: Yeah, the -- so the first exhibit was the  
33 affidavits of service.  
34  
35 **EXHIBIT 1: Four affidavits of service sworn**  
36 **by Christopher Pagett**  
37  
38 THE COURT: The second exhibit will be this document of  
39 the 16th of November.  
40 THE ACCUSED: Two thousand eighteen.  
41 THE COURT: Two thousand eighteen. That will be  
42 Exhibit 2.  
43  
44 **EXHIBIT 2: Fax dated November 16, 2018, from**  
45 **the Accused to Christopher Pagett**  
46  
47 THE ACCUSED: I'm going to submit a letter that I wrote

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 June 15th, 2009, to an agent at the same office,  
2 277 Winnipeg Street, Penticton, as an example of a  
3 previous letter that I had written to an agent.  
4 This has previously been submitted three times to  
5 counsel and in the affidavit.  
6 Q Can you tell me who that letter is to, Mr. Pagett?  
7 A A C. Chikoney [phonetic].  
8 Q Chikoney, yeah. And can you -- can you read for  
9 us what I asked her?  
10 A Uh [as read in]:  
11  
12 Dear Madam. Please find below a number of  
13 questions pertaining to your recent actions  
14 against me.  
15  
16 And it just, obviously the last one here.  
17 Q Sure, read it.  
18 A  
19 Your requirement to pay order states the  
20 following. In paragraphs 1:  
21  
22 The monies otherwise due and immediately  
23 payable.  
24  
25 Two:  
26  
27 All other monies otherwise payable.  
28  
29 And four:  
30  
31 The monies that within 90 days you would  
32 otherwise loan or advance.  
33  
34 My question pertains to the term "monies",  
35 which is not defined in the *Income Tax Act*.  
36 Can you please confirm all the various forms  
37 of monies acceptable for amounts due to the  
38 Canada Revenue Agency?  
39 I would appreciate a reply within 30  
40 days. Thank you. Steven James Merrill.  
41  
42 Q I'll submit the reply I got from Carla Chikoney  
43 and have --  
44 THE COURT: I'm not sure that I see the relevance. I  
45 think you're saying is that you've written to  
46 Revenue Canada Agency before and in the past  
47 they've given a written response to you. I think

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1           that's the gist of what you're --  
2 THE ACCUSED: It's the law.  
3 THE COURT: Well, I'll be --  
4 THE ACCUSED: It's the law.  
5 THE COURT: -- trying what the law is.  
6 THE ACCUSED: In fact, CRA states --  
7 THE COURT: But you're saying that you want to -- you  
8           want to show an example of you writing to them and  
9           them sending you a reply.  
10 THE ACCUSED: I can show you an example that I've  
11           written to Jean-Pierre Blackburn, the minister,  
12           and he responded right away.  
13 THE COURT: Okay, but whether they did respond or  
14           didn't respond doesn't answer the question of  
15           whether they were required to respond.  
16 THE ACCUSED: They are required by --  
17 THE COURT: So I don't see the relevance --  
18 THE ACCUSED: -- by their sworn oath.  
19 THE COURT: I don't see the relevance of this document.  
20 THE ACCUSED: Well, we -- you don't see the relevance?  
21 THE COURT: No, I don't.  
22 THE ACCUSED: Okay.  
23 THE COURT: So that document can, Madam Clerk --  
24 THE ACCUSED: I'll read that into my affidavit.  
25 THE COURT: -- can . . .  
26 THE ACCUSED:  
27 Q       Okay. So you failed to respond at 30 days as  
28       required by law.  
29 THE ACCUSED: So we'll move on to this December 17th  
30       document. I'll have Chris read that one, that can  
31       be also entered into evidence and I'll have Chris  
32       read that one.  
33 THE COURT: Can I just see what it is first? Show that  
34       to the witness.  
35 THE ACCUSED:  
36 Q       Can you tell me the date on that one?  
37 A       December 17th, 2018.  
38 Q       Which is 30 days after my previous fax to you,  
39       correct?  
40 A       Correct.  
41 Q       Where I asked for a reply within 30 days. Can you  
42       read that one please?  
43 A       [As read in]:  
44  
45           Hello, Chris. I am writing again in my  
46           capacity as the legal representative for the  
47           taxpayer account Steve Merrill. On November

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1           16th, 2018, I did deliver a notice pursuant  
2           to your previous offer to provide additional  
3           information to your file. This notice  
4           included a demand for you to provide a  
5           certified true copy of your oath of office.  
6           It has been 30 days since my notice of  
7           November 16th and to date I have not received  
8           by mail, facsimile or by hand a certified  
9           true copy of the document.

10           If your failure to provide and deliver  
11           to me a copy of you oath of office is an  
12           error, a mistake or an oversight or otherwise  
13           unintentional, I will provide an additional  
14           seven days for you to do so as required by  
15           law.

16           Sincerely, Steven James Merrill.  
17

18 MR. LEPINE: Your Honour, I just wanted to say that, to  
19           the extent that Mr. Merrill is putting in his  
20           out-of-court statements through cross-examination  
21           of the witness, it is the Crown's view that the  
22           evidence of those statements is admissible, if  
23           relevant, to the extent that it shows that he made  
24           those statements. But the conditions for the  
25           admission of hearsay are not met, so the -- so  
26           that letter or evidence of its contents admissible  
27           for evidence that he sent that letter to Mr.  
28           Pagett. But it's not admissible for its truth. I  
29           just wanted to put that on the record.

30 THE COURT: Well, it's not hearsay.

31 THE ACCUSED: No.

32 THE COURT: Because the two people that are writing and  
33           receiving it are the two people here and we're  
34           likely going to hear from Mr. Merrill in this  
35           regard. So it's not hearsay.

36           But I do hear your point that with regards to  
37           relevance, as it were, I think it's fair for him  
38           to ask, you know, yet again, you know, why you  
39           didn't provide him with a certified true copy of  
40           the oath of office when he requested it the second  
41           time. I think that's a fair enough question to  
42           ask you. So if you could respond to that.

43 A       I spoke with my superiors, showed them the letter  
44           and was told that that's not a -- an action that  
45           the CRA takes, to offer, was the sworn copy of  
46           the -- an oath of office.

47 THE ACCUSED:

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 Q Who was it?  
2 A My superior?  
3 Q When you called me, what were you doing? When you  
4 called me on November 15th, 2018, what were you  
5 looking for? What were you -- what were you --  
6 A I was looking to speak to you regarding your  
7 failure to file your income tax returns.  
8 Q You were making a request.  
9 A Mm-hmm.  
10 Q Right. Your forms say "request". Correct?  
11 A They say requirement.  
12 Q The initial forms say "request". Request.  
13 Irregardless, why didn't you respond?  
14 A Because I was told not to.  
15 Q By who?  
16 A My superiors.  
17 Q Who is that?  
18 A Uh, Michael Ouellette.  
19 Q Michael Ouellette is your superior?  
20 A He's my team leader, yes.  
21 Q Okay. That's interesting. That's very  
22 interesting. Okay, let's move on to, what was it,  
23 January 19th, you say you met me at my place of  
24 business, correct?  
25 A Mm-hmm.  
26 THE COURT: I don't know that he's -- okay, just a  
27 minute here. January 19th. Yes? Of 2019, now  
28 we're talking about?  
29 THE ACCUSED: January 19th, 2019.  
30 THE COURT: Okay.  
31 MR. LEPINE: Sorry, I believe the evidence was January  
32 30th, 2019.  
33 THE COURT: I didn't quite hear --  
34 MR. LEPINE: I believe the evidence was January 20th --  
35 30th, 2019.  
36 THE ACCUSED: François is right. François is right.  
37 MR. LEPINE: It was asked in chief.  
38 THE COURT: So it should say 20th of January. So this  
39 is the occasion you were there to serve these  
40 requirements? Is that what you're saying?  
41 A Uh --  
42 THE COURT: Is that the date that we're referencing?  
43 A January the 30th, yes.  
44 THE COURT: Oh, so January -- but he's talking about  
45 January 20 --  
46 A I --  
47 THE ACCUSED: My mistake. It's --

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE COURT: So you do mean January 30 then?  
2 THE ACCUSED: January 30th.  
3 THE COURT: Okay, I've got you now. Let me just --  
4 THE ACCUSED:  
5 A Chris, you --  
6 THE COURT: -- get my notes re --  
7 THE ACCUSED:  
8 Q -- visited my office.  
9 THE COURT: So --  
10 A Correct.  
11 THE COURT: -- what were you going to his place of  
12 business for on the 30th of January again? Can  
13 you --  
14 A To serve him with requirements to file notices.  
15 THE ACCUSED:  
16 Q What was the first question I asked you? When you  
17 entered my office, I -- I admitted you in.  
18 A Mm-hmm.  
19 Q You walked in. What did I ask you?  
20 A Uh, I can't remember.  
21 THE ACCUSED: I submit another correspondence dated  
22 February 5th. I'd like Mr. Pagett to read that.  
23 THE CLERK: [Indiscernible/not near mic].  
24 THE COURT: Yes.  
25 THE ACCUSED:  
26 Q Please go ahead, Mr. Pagett.  
27 THE COURT: Just a minute.  
28 THE ACCUSED: Oh.  
29 Q Mr. Pagett, do you not remember --  
30 THE COURT: Just a minute. Just a minute.  
31 THE ACCUSED: Sorry.  
32 THE COURT: Okay, you can hand that to him.  
33 Q So, Mr. Pagett, do you recall getting this letter  
34 on -- on or around the 15th -- the 5th of  
35 February, 2019?  
36 A Yes.  
37 Q Please read that letter for us, Mr. Pagett.  
38 THE COURT: Okay. But again, the objection that Crown  
39 had earlier is even more so true with this one.  
40 The letter doesn't go in for the things that are  
41 alleged in the letter. What it goes in to show is  
42 that you sent him a letter and that he received  
43 it. Okay?  
44 THE ACCUSED: Right.  
45 THE COURT: But I'll allow it to be read. Go ahead.  
46 THE ACCUSED: And -- and it's my understanding that the  
47 CRA agents and all public employees --



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**cross-exam by the Accused**

1 THE COURT: Well, your understanding may or may not be  
2 correct.  
3 THE ACCUSED: I could show you --  
4 THE COURT: Sir --  
5 THE ACCUSED: -- in the Taxpayer Bill of Rights in the  
6 Canadian --  
7 THE COURT: Sir --  
8 THE ACCUSED: -- Canada Revenue.  
9 THE COURT: It may or may not be right, your  
10 understanding of the law. Okay? It may or may  
11 not be right. I'm not putting judgment --  
12 THE ACCUSED: It's plain as day --  
13 THE COURT: -- on that --  
14 THE ACCUSED: -- on their website.  
15 A [As read in]:  
16

17 Dear Mr. Pagett. I am writing to clarify the  
18 record following the disruptive end to our  
19 conversation on Wednesday, January 30th,  
20 2019. You indicated on Wednesday that you  
21 received my two notices of December 16th and  
22 December 17th, 2018 wherein I first accepted,  
23 with one condition, your invitation to  
24 provide information on behalf of the  
25 taxpayer, Steve Merrill, and then reminded  
26 you of your silence.

27 I will submit that you committed a  
28 default on your invitation or offer by  
29 remaining silent effective December 24th,  
30 2018. It is your duty to speak. I will also  
31 submit that the intent of your visit last  
32 Wednesday with envelope in hand was to extend  
33 a new invitation or offer on behalf of Her  
34 Majesty and/or Canada and that, despite the  
35 envelope being abandoned and left atop a  
36 public sidewalk, it likely contained an  
37 invitation, request or quasi demand to  
38 provide information on behalf of the person  
39 resident, Steve Merrill, office taxpayer.  
40

41 And then his social insurance number.  
42

43 I will acknowledge your service of this  
44 invitation or offer despite its sloppiness if  
45 you can acknowledge that I am the man who may  
46 choose to act in capacity of guarantee or  
47 signor, bearer, agent or legal representative

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**cross-exam by the Accused**

1                   of the entity Steve Merrill.  
2                   If we can agree that I am a man and not  
3                   a fiction, I will accept your latest offer in  
4                   my capacity as the representative for Steve  
5                   Merrill on the condition that you provide me  
6                   within 30 days a certified true copy of your  
7                   oath of allegiance to Her Majesty and/or  
8                   Canada. This document will confirm who you  
9                   are and of your intent and of your duty to  
10                  act in good faith.  
11                  In the event it is not you who has  
12                  extended --  
13  
14                  In parentheses:  
15  
16                  -- signed the invitation or offer, but a  
17                  supervisor or other assigned agent or  
18                  employee acting on behalf of Her Majesty  
19                  and/or Canada, please also include a  
20                  certified true copy of his or her oath of  
21                  allegiance to the -- to Her Majesty and/or  
22                  Canada.  
23                  Respectfully, Steve James Merrill.  
24  
25       Q       Steven James Merrill.  
26       A       Steven James Merrill.  
27       Q       Steven James Merrill, correct?  
28       A       Correct, it's Steven James Merrill.  
29       Q       Did -- did you respond to that notice?  
30       A       No.  
31       Q       Why not?  
32       A       For the same reason that I didn't respond to the  
33                  other two letters.  
34       Q       Which was what?  
35       A       That it's not Canada Revenue Agency's policy to  
36                  respond to letters requesting a signed oath of --  
37                  oath of office or . . .  
38       Q       It's not?  
39       A       No.  
40       Q       What did --  
41       A       And I spoke with my supervisors, my superiors and  
42                  was -- was told that a response is not necessary.  
43       Q       So why not just respond that way? Because every  
44                  time for 20 years that I've written, as goofy as  
45                  that may sound, Chris, a letter to an agent, I  
46                  have always, always, every time, without fail,  
47                  received a response within 30 days. What makes

**Christopher Pagett (for Crown)**  
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1           you special?  
2   THE COURT: That's not a fair question. He said he  
3           didn't respond because, after speaking with his  
4           superiors, they said that it wouldn't be proper to  
5           respond to it, that that's not what they do and so  
6           asking him a question about what makes him special  
7           is just argumentative and not helpful.  
8   THE ACCUSED: Every minister I've ever written, every  
9           MLA I've ever written, ever MP I've written, and  
10          I've written a lot, has never defaulted --  
11   THE COURT: Sir, you can give your evidence later on.  
12          What other --  
13   THE ACCUSED: Okay.  
14   THE COURT: -- questions do you have of him?  
15   THE ACCUSED: I will.  
16   Q   Can you state the name of your superior again?  
17   A   Michael Ouellette.  
18   Q   Okay.  
19   THE COURT: Can you spell that last name?  
20   A   Um --  
21   THE COURT: Or do you know? Is it -- it's apostrophe?  
22   A   No, no apostrophe. Just O-u-e-l-l-e-t-t-e. Yeah,  
23          I --  
24   THE COURT: That might not be exactly right but that's  
25          close.  
26   A   That -- yeah.  
27   THE COURT: Okay, good enough.  
28   THE ACCUSED: I think it should be exactly right. It's  
29          L-l-e-t-t-e. My wife's maiden name is the same.  
30   A   I may have it in my --  
31   Q   Sorry?  
32   A   I may have it in my notes.  
33   Q   Well, you should know the name of your superior,  
34          correct?  
35   A   I know his name.  
36   THE COURT: He knows the name.  
37   THE ACCUSED: Okay.  
38   THE COURT: It's the question of the spelling, it's a  
39          French name.  
40   THE ACCUSED: I'm going to submit this document and  
41          just ask Chris to --  
42   MR. LEPINE: Sorry, just to confirm --  
43   THE ACCUSED: -- identify the date --  
44   MR. LEPINE: Just to keep track of the exhibits, was  
45          this last one marked?  
46   THE COURT: That last one, well, it is relevant to this  
47          business of why --

**Christopher Pagett (for Crown)**  
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1 MR. LEPINE: I'm not objecting.  
2 THE COURT: Why -- I think it's -- I think it's  
3 admissible, I guess what I'm saying.  
4 MR. LEPINE: I'm not --  
5 THE COURT: Not for the truth of what's asserted in it  
6 but for example, it asserts things in there about,  
7 you know, what would constitute valid service and  
8 things like that. I'm not -- it's not going in  
9 for the truth of what it asserts in there. But it  
10 can go in for the fact that it was sent to the  
11 agent and the agent did not respond to it. So for  
12 that we could have it the next numbered exhibit.  
13 MR. LEPINE: I'm not objecting. I just want to keep on  
14 top of my numbers.  
15 THE COURT: To keep the numbers on it. And so that  
16 would be number what, Madam Clerk?  
17 THE CLERK: Sorry, Your Honour, I just want to confirm.  
18 Is it just the typed out letter from February 5th  
19 or are we also --  
20 THE ACCUSED: No, not that --  
21 THE CLERK: Or the exhibit that's handwritten also?  
22 THE COURT: Just a minute here. The -- can I just see  
23 the two --  
24 THE ACCUSED: Well, the last one was part of the --  
25 François' . . .  
26 THE COURT: Yeah, the ones that I didn't allow in were  
27 the ones that were from year or years earlier,  
28 right? But these two, I don't know if --  
29 THE ACCUSED: We haven't dealt with the most recent --  
30 THE COURT: We haven't dealt with the February 5th one  
31 yet. But it's this 17th of December one that he  
32 says he didn't respond to, this is the next  
33 numbered exhibit. So I think that's Exhibit 3?  
34 THE CLERK: Yes, Your Honour.  
35 MR. LEPINE: Sorry, so it's 3?  
36 THE ACCUSED: That would be 2. That would be 2.  
37 THE COURT: No, 2 was the -- 2 was --  
38 THE CLERK: I have Exhibit --  
39 THE COURT: -- the one from the 16th of November --  
40 THE ACCUSED: That was the --  
41 THE COURT: -- 2018.  
42 THE ACCUSED: -- first one.  
43 THE COURT: No, the first one was the Crown's documents  
44 of affidavit of service.  
45 THE ACCUSED: I haven't submitted those yet.  
46 THE COURT: No, you didn't, the Crown did. It's their  
47 case and they --

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**cross-exam by the Accused**

1 THE ACCUSED: Oh, yes.  
2 THE COURT: So that was the first exhibit. This was --  
3 this is your -- this is your second but it's  
4 number 3 in the exhibits that the courts have  
5 received.  
6 THE ACCUSED: Your Honour, November 15th was the first  
7 submission to Chris.  
8 THE COURT: For you. But the Crown had a document  
9 before then.  
10 THE ACCUSED: Okay.  
11 THE COURT: That was Exhibit 1.  
12 THE ACCUSED: Okay.  
13 THE COURT: And then -- and then you're right, the 16th  
14 of November, 2018, document was Exhibit 2.  
15 THE ACCUSED: My -- my --  
16 THE COURT: And now this, 17th of December, 2018, one  
17 is Exhibit --  
18 THE ACCUSED: Three.  
19 THE COURT: -- 3.  
20

**EXHIBIT 3: Letter from the Accused to**  
**Christopher Pagett dated December 17, 2018**

21  
22  
23  
24 THE ACCUSED: Okay. And the typed letter from February  
25 5th.  
26 THE COURT: Yeah, we haven't got to that yet, right?  
27 THE ACCUSED: Which Chris just read.  
28 THE COURT: Yes.  
29 THE ACCUSED: Is Exhibit 4 then.  
30 THE COURT: Yes. So Madam Clerk, I'll allow that 15th  
31 [sic] of February --  
32

**EXHIBIT 4: Letter from the Accused to**  
**Christopher Pagett dated February 5, 2019**

33  
34  
35  
36 THE ACCUSED: Chris has admitted that he didn't respond  
37 to that service either.  
38 Q Correct, Chris?  
39 A Correct.  
40 Q Because your superior indicated you didn't have  
41 to.  
42 A Correct.  
43 Q Okay. Your superior's name is?  
44 A We've already got that on -- Michael Ouellette.  
45 Q But maybe state it again.  
46 A Michael Ouellette.  
47 THE ACCUSED: Okay, Michael Ouellette. Okay, now

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1 moving onto this exhibit and I'll just have Chris  
2 have a look at that one for me.  
3 THE COURT: Okay, which one, are you talking about this  
4 Exhibit 4?  
5 THE ACCUSED: That's -- that would be 5.  
6 THE COURT: Okay, another one. Okay. Let me look at  
7 what you're -- so yeah, you can show that to him.  
8 This -- this shows the name of the commissioner  
9 that took your oath on this and it spells the  
10 name?  
11 A That's correct.  
12 THE COURT: That's your boss?  
13 A That's right.  
14 THE COURT: And so it has the spelling there?  
15 A Correct.  
16 THE COURT: And O-u-e-l-e-t-t-e is the spelling?  
17 A Yeah.  
18 THE COURT: Is that what you were wanting to show that  
19 to him for, was with regards to --  
20 THE ACCUSED:  
21 Q Yeah, so the date on that, Chris, is when?  
22 THE COURT: It's not a complete document. I'm not  
23 sure --  
24 THE ACCUSED: Oh, it's a complete document. It's a  
25 sworn affidavit.  
26 A Yeah --  
27 THE ACCUSED: As per his, François' charging  
28 instruments here.  
29 A Okay, so when it was affirmed?  
30 Q Yeah.  
31 A So it was affirmed on February the 6th, 2019.  
32 Q And when was my fax to you?  
33 A Um, I'm not -- I don't recall the date.  
34 Q February 5th.  
35 A Okay.  
36 Q Can we agree it's February 5th?  
37 A Okay. Um --  
38 Q So at some point between the receipt of my fax on  
39 February 5th, you swore an oath.  
40 A Mm-hmm.  
41 Q And who affirmed that oath?  
42 A Mike Ouellette. Michael Ouellette.  
43 Q Michael Ouellette?  
44 A Mm-hmm.  
45 Q Your superior?  
46 A Correct.  
47 Q So your superior is also a commissioner for taking

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 affidavits for British Columbia?  
2 A Yes.  
3 Q That's very interesting. So you talk to your  
4 superior on February 5th at some point about not  
5 responding for the third time to my notices to  
6 identify yourself and the very next day your  
7 superior affirmed an oath to you? On your behalf?  
8 A Okay, yeah.  
9 Q Am I right?  
10 A Yes. It's an affidavit for personal service.  
11 It's just -- this affidavit, this document  
12 basically is just solely related to the  
13 requirements to file that -- for the 2015 tax  
14 year.  
15 Q Your oath was affirmed by the same person who you  
16 said is your superior?  
17 A Right, yes.  
18 Q Is that the way it works down there? That  
19 superiors --  
20 THE COURT: No, there's --  
21 THE ACCUSED:  
22 Q -- affirm --  
23 THE COURT: -- no problem with that. Judges will swear  
24 the oath of other judges. Anyone who has -- is a  
25 commissioner for the taking of affidavits can do  
26 that. So let's move on. There's no issue --  
27 THE ACCUSED: Okay, I just say it's very interesting  
28 that the commissioner for affidavits --  
29 THE COURT: Yeah, can take -- can take --  
30 THE ACCUSED: -- is also Chris's superior --  
31 THE COURT: Well, sure.  
32 THE ACCUSED: -- who he spoke to hours earlier about  
33 not responding to my third notice --  
34 THE COURT: That's what he says.  
35 THE ACCUSED: -- to identify himself.  
36 THE COURT: He agrees with what you're saying. With  
37 the --  
38 THE ACCUSED: Okay.  
39 THE COURT: With the chronology.  
40 THE ACCUSED: I think there would be lots of people  
41 very interested to know that CRA agent affirms  
42 their own oaths for CRA agents.  
43 THE COURT: So that was the document that was -- that  
44 is Exhibit 5 then? Is that what we're at with  
45 that, Madam Clerk?  
46 THE CLERK: Yes, Your Honour.  
47 THE COURT: So we'll -- that affidavit that shows who

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1           he affirms in front of as Exhibit 5.

2

3

**EXHIBIT 5: Copy of page 1 of Exhibit 1**

4

5 THE ACCUSED: It's too bad I didn't have all my  
6 witnesses here.

7

8

9

10

11

12

13

14

15

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I'm just going to show quickly the first page  
of the permanent notes presented as exhibits by  
Chris -- Chris Pagett and have him look at the top  
right corner where --

THE COURT: Okay, this is a document that's entitled  
Permanent Notes. And it seems to be with regards  
to the -- the activities of when you went to Sun  
City Silver & Gold Exchange on the 30th of  
January, 2019. So if you can show that . . .

THE ACCUSED:

Q That's a printout from your computer files,  
correct, Chris?

A Yes.

Q Can you spell out the name in the top right corner  
for us?

A Steve Merrill?

Q How is it spelled?

A S-t-e-v-e.

Q Is that upper and lower case or . . .

A Upper case.

Q And then Merrill?

A M-e-r-r-i-l-l.

Q Upper and lower case or?

A Upper case.

Q Upper case. So your computer files identify a  
taxpayer by the name of Steve Merrill, correct?

A Yes.

Q And a taxpayer is what again?

A Steve -- Steve Merrill.

Q A taxpayer by definition in the *Income Tax Act* is  
what?

A I don't know the exact definition of what a  
taxpayer is.

Q Can we maybe grab a copy of the *Income Tax Act*,  
we'll have Chris read that.

THE COURT: Well, I don't have a copy.

THE ACCUSED: I submit that the definition of a  
taxpayer includes a corporation in the *Income Tax*  
*Act*. If you'd like to verify that, we can go to  
the internet, look it up.

THE COURT: A taxpayer can include a corporation.



**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE ACCUSED: No --  
2 THE COURT: I think all --  
3 THE ACCUSED: Taxpayer includes a corporation.  
4 THE COURT: Yeah, that's what I just said.  
5 THE ACCUSED: Right. Not can include, includes --  
6 THE COURT: Includes.  
7 THE ACCUSED: -- a corporation.  
8 THE COURT: It doesn't mean it exclusively is.  
9 THE ACCUSED: Yes, it does.  
10 THE COURT: Well, see, it's that kind of nonsense that  
11 is a non-starter.  
12 THE ACCUSED: Okay, well, I'll just verify that.  
13 Here's a letter from Bob Hamilton, who is the  
14 Commissioner of Revenue, of the Canada Revenue  
15 Agency.  
16 THE COURT: All right. And you're calling him as a  
17 witness, are you?  
18 THE ACCUSED: No, but I'm entering his letter to the  
19 taxpayer into the evidence and I would like Chris  
20 to have a look at it for us. He's the expert.  
21 THE COURT: Do you know Bob Hamilton?  
22 A I know of him.  
23 THE COURT: Who is he?  
24 A The commissioner of the Canada Revenue Agency.  
25 THE COURT: So I'm not quite sure I understand the  
26 relevance yet. This is with regards to your  
27 2017 -- it says tax year 2017 T1 return. And it's  
28 dated --  
29 THE ACCUSED: It's not actually mine.  
30 THE COURT: -- the 3rd of December --  
31 THE ACCUSED: It's not actually mine.  
32 THE COURT: -- 2018. Well, you can maintain that  
33 thought.  
34 THE ACCUSED: I'm not a fiction. I'm not a  
35 corporation. But I'd like Chris to just verify  
36 the spelling of the name for us. He's the  
37 witness.  
38 THE COURT: The spelling of --  
39 THE ACCUSED: Not you. You're not the witness.  
40 THE COURT: Of whose name?  
41 THE ACCUSED: The taxpayer's name.  
42 THE COURT: So you want him to look at this letter to  
43 see how this letter from a Bob Hamilton,  
44 Commissioner of Revenue Canada, addressed a letter  
45 to you on the 3rd of December, 2018, and how the  
46 name was used?  
47 THE ACCUSED: Right.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE COURT: Sure. So on -- for that purpose. For that  
2 limited purpose.  
3 THE CLERK: I'm sorry, Your Honour, are we marking this  
4 as an exhibit?  
5 THE COURT: He didn't really ask anything about it, the  
6 content of it.  
7 THE ACCUSED: Well, the point to that is that Chris's  
8 superior is affirming oaths as a commissioner --  
9 THE COURT: No, no --  
10 THE ACCUSED: -- for taking oaths.  
11 THE COURT: That went in as Exhibit 5. But then you  
12 had another document after that. That talked --  
13 THE ACCUSED: Oh.  
14 THE COURT: -- about the service that you didn't really  
15 ask him much about. It was his notes --  
16 THE ACCUSED: Oh, yeah. Well, it was a printout from  
17 his computer --  
18 THE COURT: Yeah, that's --  
19 THE ACCUSED: -- file.  
20 THE COURT: That's true.  
21 THE ACCUSED: He admitted the name in the computer file  
22 is all upper case, Steve --  
23 THE COURT: No, he didn't.  
24 THE ACCUSED: -- and Merrill.  
25 THE COURT: He -- he said this was his notes.  
26 THE ACCUSED: No, no, no, those are the computer notes.  
27 THE COURT: What is the --  
28 THE ACCUSED: In the top right-hand corner --  
29 THE COURT: Let me --  
30 THE ACCUSED: -- of every --  
31 THE COURT: You're -- you're making all kinds of  
32 assumptions here.  
33 THE ACCUSED: No, I'm not. We can see plain as day.  
34 I've got -- I've got 40, maybe 40 other pages --  
35 THE COURT: Can you hand him -- you've got to go  
36 through these one document at a time. Now, go  
37 back to the -- to the -- Madam Clerk, can I see  
38 the date on that again? The thing that's  
39 entitled, "Permanent Notes."  
40 THE ACCUSED: Right.  
41 THE COURT: And in the upper right it has the words,  
42 "Steve Merrill," on it.  
43 THE ACCUSED: Right.  
44 THE COURT: What does that mean to you, when it has the  
45 name Steve Merrill there?  
46 A That that's the name of the person with whom  
47 the -- that that's his file. It's the --

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE ACCUSED:  
2 Q That's your file. That's not --  
3 A About you.  
4 Q -- my file. That's your file.  
5 A Yeah, about your tax account.  
6 Q Right.  
7 A Yeah. About Steve Merrill's tax account.  
8 THE COURT: So, okay.  
9 THE ACCUSED:  
10 Q Steve Merrill is --  
11 THE COURT: So this --  
12 THE ACCUSED:  
13 Q Steve Merrill is --  
14 THE COURT: So this Permanent Notes letter will become  
15 Exhibit 6.  
16  
17 **EXHIBIT 6: One-page document entitled**  
18 **"Permanent Notes"**  
19  
20 THE COURT: And then after that you had -- there was  
21 another document, right?  
22 THE ACCUSED: The letter signed by Bob Hamilton.  
23 THE COURT: Yes, that you still have in front of you?  
24 A That's correct.  
25 THE COURT: And remind me again, the date of that  
26 letter?  
27 A December the 3rd, 2018.  
28 THE COURT: And from your point of view, what was the  
29 significance of the name which it was written?  
30 THE ACCUSED: He hasn't been asked that yet.  
31 A The name that's on here is the name of Mr.  
32 Merrill. Um --  
33 THE COURT: But what does it say? What are the exact  
34 words?  
35 A Steve Merrill.  
36 THE COURT: Steve Merrill.  
37 THE ACCUSED:  
38 Q And how does it -- how is it spelled?  
39 A I believe you mean in capital letters?  
40 Q Right.  
41 A Is that what you mean?  
42 Q Is that correct? It's all upper case letters,  
43 Steve Merrill?  
44 A Correct.  
45 Q So Bob Hamilton sends letters, requests for  
46 filings to the same name as the account number in  
47 your computers. Would that be fair?

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 A Yes.  
2 Q Right. I'm going to submit --  
3 THE COURT: So that -- so that letter becomes Exhibit  
4 7.  
5  
6 **EXHIBIT 7: Letter from Bob Hamilton,**  
7 **Commissioner of the Canada Revenue Agency, to**  
8 **the Accused dated December 3, 2018**  
9  
10 THE ACCUSED: Another document from François'  
11 submissions, Chris's affidavit, in front of his  
12 superior.  
13 THE COURT: Well, he's already acknowledged that --  
14 THE ACCUSED: That's a separate one.  
15 THE COURT: That -- sure, I'm sure there's -- you could  
16 probably find hundreds of these things.  
17 THE ACCUSED: No, there's four.  
18 THE COURT: With regards to yours, but what's the point  
19 other than the commissioner was Mr. Ouellette?  
20 You already have a document that we've marked for  
21 that purpose.  
22 THE ACCUSED: The point is the spelling of the name.  
23 THE COURT: The spelling of the name. Oh, okay. Okay,  
24 so this is affidavit of personal service and it  
25 uses the name on this document, Steven James  
26 Merrill. So yeah, I'll let you look at that  
27 document.  
28 THE ACCUSED:  
29 Q So, Chris, Bob Hamilton, Commissioner of CRA,  
30 draws names right from your computer system and  
31 sends requests or offers to file tax returns on  
32 behalf of taxpayer accounts, correct?  
33 A Mm-hmm.  
34 Q Right. Your internal documents, all of this  
35 stuff, the permanent notes, has a name in the  
36 upper right-hand corner spelled the exact same  
37 way.  
38 MR. LEPINE: Your Honour, I --  
39 THE ACCUSED:  
40 Q Steve Merrill.  
41 MR. LEPINE: Sorry, Your Honour, I have an objection  
42 here. Perhaps the witness could be excused for a  
43 moment.  
44 THE ACCUSED: For what purpose?  
45 THE COURT: I don't know. I'll have to hear what -- he  
46 wants to make a submission where the witness  
47 doesn't hear. So if you can just step out for

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**cross-exam by the Accused**

1           just a moment and I'll hear what the submission  
2           is.

3  
4                       (WITNESS STOOD DOWN)

5  
6   MR. LEPINE:  If I could -- if I could just refer Your  
7           Honour to Exhibit 3.  A document I understand Mr.  
8           Merrill wrote to Mr. Pagett.  If you go at the  
9           bottom, it's purported to be written by Steven  
10          James Merrill, *sui juris* for Steve Merrill.  So it  
11          appears that Mr. Merrill himself uses both names,  
12          Steven and Steve.

13   THE ACCUSED:  No, I don't.

14   MR. LEPINE:  So I'm not quite sure of the point of all  
15          this, the distinction between Steven and Steve in  
16          terms of relevance.

17   THE ACCUSED:  I know who I am, François.

18   MR. LEPINE:  The point being, if you identify to  
19          yourself to CRA as Steven or Steve Merrill, how  
20          can you object if they refer to you as Steven or  
21          Steve Merrill?

22   THE COURT:  Well, that's for argument later on.  He's  
23          made his point.  I allowed him to point out  
24          that -- let's just invite the witness back in.  I  
25          do appreciate that Exhibit 3 does reference Steven  
26          James Merrill, *sui juris* for Steve Merrill.

27   MR. LEPINE:  Thank you, Your Honour.

28   THE ACCUSED:  Does he have to be reaffirmed?

29   THE COURT:  No.

30   THE ACCUSED:  You sure?

31   THE COURT:  Yes, I'm sure.

32

33                               **CHRISTOPHER PAGETT**  
34                               recalled.

35

36   **CROSS-EXAMINATION BY THE ACCUSED, CONTINUING:**

37

38   THE ACCUSED:  Okay, let's have a look at that document  
39          again.  Chris has it?

40   Q          That's the affidavit you swore?

41   A          Yes.

42   Q          Okay.  And the name is spelled how?

43   A          Steven James Merrill, some caps, just the first  
44          letters are capitalized.

45   Q          Upper case S, upper case J, upper case M?

46   A          Correct.

47   Q          Why would you not swear an affidavit per the

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**cross-exam by the Accused**

1 computer files, the same files that Bob Hamilton  
2 draws from, that indicates the name Steve Merrill,  
3 all upper case letters?  
4 A We draw the names from the legal -- we use the  
5 legal -- legal names from the social insurance  
6 registry for legal documents.  
7 Q Which is what?  
8 A Steven James Merrill.  
9 Q No, it's not.  
10 A That's --  
11 Q The legal name of the taxpayer is Steve Merrill as  
12 per all of your information in your computer --  
13 THE COURT: Just pause.  
14 THE ACCUSED:  
15 Q -- and as per --  
16 THE COURT: You can make your arguments on what the  
17 legal name is.  
18 But you're saying that you draw it from the  
19 social insurance numbers, the way it's there?  
20 A The way it was registered initially is what we use  
21 on our legal documents. Other names, the names  
22 that are on the permanent notes and that may go  
23 out on letters are taken from what the taxpayer  
24 has used to file his tax returns previously.  
25 THE ACCUSED:  
26 Q Where does this name come from in your permanent  
27 notes?  
28 A From the system.  
29 Q Right.  
30 A Yeah. Our --  
31 Q The computer system?  
32 A Yeah, and it's of the name that the taxpayer wants  
33 to be known by or what they've filed their tax  
34 return under. So what the -- that's what those  
35 names -- that's why the name is different.  
36 Q Why wouldn't you swear an affidavit in front of  
37 your superior using the same names?  
38 A Because it's not the -- the legal name.  
39 Q Is there a chance there's another Steve Merrill  
40 somewhere in Canada?  
41 A Yes.  
42 Q Yes. The number of this account is what?  
43 A The number?  
44 Q Yeah.  
45 A I don't understand the question.  
46 Q The social insurance number that's in your system?  
47 A Okay. I don't know your social insurance number

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 off by heart. So I can't provide that.  
2 Q It's in your system.  
3 A Correct.  
4 Q I've identified that number in my correspondence  
5 to you and used the spelling of this name  
6 specifically in my correspondence to you and  
7 identified specifically who I am and who the  
8 taxpayer is. You read those correspondences,  
9 correct?  
10 A Yes.  
11 Q Yes. All three of them.  
12 A Mm-hmm.  
13 Q And what did you do with them all?  
14 A I filed them.  
15 Q I asked that you respond within 30 days in three  
16 occasions. Why did you not?  
17 THE COURT: No, you've asked and he's answered.  
18 THE ACCUSED: Because his superior told him he didn't  
19 have to.  
20 THE COURT: Yeah, he's answered it multiple times now  
21 because you've asked him on three different  
22 occasions when he gave the same response. So  
23 clearly that's been asked and answered.  
24 THE ACCUSED:  
25 Q So confirm once again for us, Chris, that the  
26 superior who told you not to respond is the same  
27 person who swore an affidavit in front of you, who  
28 affirmed an affidavit in front of you, where you  
29 used the wrong name that's in your computer  
30 system?  
31 THE COURT: Wait a minute. The one swearing the  
32 affidavit --  
33 THE ACCUSED: Was Chris.  
34 THE COURT: Yes. Is Mr. Pagett and he was swearing it  
35 to the commissioner for the taking of affidavits,  
36 which was his boss.  
37 THE ACCUSED: His boss affirms his affidavit the day  
38 after --  
39 THE COURT: So what --  
40 THE ACCUSED: -- his boss tells --  
41 THE COURT: -- is your question about that then?  
42 THE ACCUSED: I'm just wondering why the -- his boss is  
43 affirming affidavits and using the wrong name on  
44 the affidavit.  
45 THE COURT: His boss isn't the one doing the affirming.  
46 That's what I'm trying to explain. That --  
47 THE ACCUSED: Chris said it was.

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1 THE COURT: He's taking -- well, it doesn't matter what  
2 you say or what he says on that. I understand how  
3 affidavits work.  
4 THE ACCUSED: So do I.  
5 THE COURT: Someone swears something to be true or  
6 affirms it to be true, okay? And then the  
7 commissioner hears that and they witness that the  
8 person has done that and they have the authority  
9 to do that --  
10 THE ACCUSED: But it's not true.  
11 THE COURT: -- and their signature is on it. Well,  
12 that's for you to argue, that it's not true.  
13 THE ACCUSED: The name they used on the affidavit is  
14 not the same name as in the computer files or that  
15 Bob Hamilton uses when he addresses --  
16 THE COURT: I don't know what name --  
17 THE ACCUSED: -- request letters.  
18 THE COURT: I don't know what name is on their computer  
19 files or here or there. You have --  
20 THE ACCUSED: It's right here. This is all their  
21 computer files. I've submitted a page of it in  
22 your -- I could submit 40 more pages. The name's  
23 not wrong.  
24 THE COURT: Well --  
25 THE ACCUSED: Let's move on.  
26 THE COURT: Okay.  
27 THE ACCUSED: Here's a copy of the birth certificate  
28 from the Province of Alberta.  
29 THE COURT: Is this something that this witness has?  
30 Because he can't respond to something unless  
31 you've given it to him.  
32 THE ACCUSED: I'm going to give it to him now. This is  
33 all in the submissions.  
34 THE COURT: No, no. This --  
35 THE ACCUSED: This is all my submissions --  
36 THE COURT: That's right.  
37 THE ACCUSED: -- done months ago.  
38 THE COURT: So if you end up taking the stand, you can  
39 put in your birth certificate. But how can this  
40 witness --  
41 THE ACCUSED: I just wanted to verify the name. It's a  
42 quick question.  
43 THE COURT: No. No, if you want to take the stand  
44 later on with your birth certificate, you can do  
45 that, but not this witness.  
46 THE ACCUSED: The birth certificate's here.  
47 THE COURT: Well, if you end up taking the stand, you



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**cross-exam by the Accused**

1           can say that. You can give that evidence.  
2 THE ACCUSED: Chris -- Chris has indicated that his  
3           files, somewhere --  
4 Q       Where did you say? Legal process drew the name  
5       Steven James Merrill. I'm just wondering where  
6       you drew that from? Because that -- that name  
7       doesn't exist in your system. It doesn't exist in  
8       Bob Hamilton's system. So I'm wondering where it  
9       exists. Where did you get it?  
10 A      It's in our system under the social insurance  
11       registry.  
12 Q      You got evidence of that?  
13 A      Not on me.  
14 Q      Then why wouldn't Bob Hamilton use that name when  
15       he's sending out letters? Why does he use Steve  
16       Merrill, upper case?  
17 A      I can't answer that.  
18 Q      Why do you have this name, Steve Merrill, all  
19       upper case in every one of your computer  
20       documents?  
21 A      I -- I already answered that question.  
22 Q      Because that's what's in your system.  
23 A      Because that's the name --  
24 Q      Of the taxpayer.  
25 A      -- of how you filed a tax return. You used that  
26       name to file a tax return and so that name gets  
27       used. Uh --  
28 Q      This is the name in your system.  
29 A      It's one of the names in our system.  
30 Q      Oh, there's other names.  
31 A      Well, there's --  
32 Q      How many?  
33 A      There's your legal name that was -- that's in --  
34       on file and always there from the social insurance  
35       registry.  
36 Q      Which is which?  
37 A      Steven James Merrill. And then --  
38 Q      That's not what this says.  
39 A      I know. And then when you file a tax return, if  
40       you don't put that full name, then there's, I  
41       guess what -- an alias or something or what --  
42       how -- what you would like to be known by is on  
43       the system as well.  
44 Q      Is there a number attached to that alias name or  
45       those aliases?  
46 A      A number?  
47 Q      Social insurance number?

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 A It's this -- your social insurance number.  
2 Q I don't have a social insurance number, Chris.  
3 A Okay.  
4 Q I'm a human being. Can we agree on that?  
5 A That you're a human being?  
6 Q Yeah.  
7 A Okay.  
8 Q Can you acknowledge I'm a human being?  
9 A Yes.  
10 Q Okay. The name in your computer system with a  
11 number attached to it, a social insurance number,  
12 is what? Is that a human being?  
13 A Yes.  
14 Q The name in your computer system is a human being?  
15 A The person that has that name is.  
16 Q The person is defined as a corporation in your  
17 Act. How can that name be a human being in your  
18 computer system? I'm dying to hear this.  
19 MR. LEPINE: Your Honour, this is getting really weird.  
20 THE COURT: Yeah, well, the last part, he's not named  
21 as a corporation in the Act and so no matter how  
22 many times you say that, that's not what the Act  
23 says.  
24 THE ACCUSED: Yeah, it is. I'll challenge you on that.  
25 THE COURT: Well, your challenge is noted.  
26 THE ACCUSED: Well, let's take a recess. I'll go find  
27 a copy of the *Income Tax Act* and we'll show it  
28 here right now.  
29 THE COURT: They don't -- they're saying that taxpayers  
30 can be individuals or --  
31 THE ACCUSED: I can go look this up --  
32 THE COURT: -- it can be corporations. It can be both.  
33 I get that.  
34 THE ACCUSED: Are you --  
35 THE COURT: But you're trying --  
36 THE ACCUSED: You're translating his words now?  
37 THE COURT: No, I'm telling you that what you're now  
38 asking is not relevant. That's what I'm trying to  
39 say.  
40 THE ACCUSED: It's very relevant.  
41 THE COURT: Move on.  
42 THE ACCUSED: Throughout my correspondence --  
43 THE COURT: Move on.  
44 THE ACCUSED: Throughout my correspondence with Chris,  
45 I have accepted his offer as a human being to  
46 supply information to his file [numbers not  
47 transcribed] named Steve Merrill. His documents

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**cross-exam by the Accused**

1 point Steve Merrill. Bob Hamilton's request to  
2 file letters that he sends to -- all across the  
3 country, indicate the name of taxpayers per the  
4 computer. My question is, where do they get the  
5 name Steven James Merrill, upper and lower case,  
6 in their system. I'm dying to --  
7 Q You just made that up?  
8 THE COURT: He's told you his answer. He said he got  
9 it from the social insurance number.  
10 THE ACCUSED: No, he didn't. He couldn't have.  
11 Because the name on the social insurance number is  
12 Steve Merrill, upper and lower case -- whoops,  
13 upper case only.  
14 THE COURT: That might be, but that's for you to take  
15 the stand and say.  
16 THE ACCUSED: That is the case. I'm wondering where  
17 Chris got the name Steven James Merrill and swore  
18 an affidavit in front of his superior.  
19 Q Where does that come from?  
20 A I've answered that question.  
21 Q Where does it come from? Repeat your answer,  
22 please.  
23 A It's in our system under the social insurance  
24 registry.  
25 Q Why isn't it in here then? Because nowhere in  
26 here --  
27 THE COURT: I don't know when you say "In here," what  
28 you're referencing.  
29 THE ACCUSED: All his permanent notes. These are all  
30 his permanent notes from the entire taxpayer file  
31 and in every page they have the name of the  
32 taxpayer, which is a corporation or a person in  
33 the *Income Tax Act* in the upper right-hand corner.  
34 I'm wondering where --  
35 THE COURT: Move on to your next --  
36 THE ACCUSED: -- he finds --  
37 THE COURT: Move on to your next question. You're just  
38 being argumentative now.  
39 THE ACCUSED: No, I'm not.  
40 THE COURT: Move on.  
41 THE ACCUSED: I'm asking him questions.  
42 THE COURT: Move on.  
43 THE ACCUSED: Where did he find the name Steven James  
44 Merrill and swear an affidavit?  
45 THE COURT: He's answered --  
46 THE ACCUSED: Because that name doesn't exist in the  
47 system.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE COURT: He's answered. Move on.  
2 THE ACCUSED: Can I hear it again?  
3 THE COURT: No. He answered it about 10 times now.  
4 Move on.  
5 THE ACCUSED: I don't think he has.  
6 THE COURT: He has. You just don't like the answer  
7 he's giving. He says he's not --  
8 THE ACCUSED: Well, I think -- I think he's lying.  
9 THE COURT: Well, you might think that. He claims --  
10 THE ACCUSED: No, I do.  
11 THE COURT: -- he got it from the social insurance  
12 registry number.  
13 THE ACCUSED: He couldn't have.  
14 THE COURT: Well, so you say. He says that's where he  
15 got it. That's the impasse here. Move on to the  
16 next question.  
17 THE ACCUSED: He couldn't have.  
18 Q It doesn't exist in your social insurance system.  
19 THE COURT: Move on to the next question.  
20 THE ACCUSED: I've been dealing with this taxpayer --  
21 THE COURT: You can give your evidence later if you  
22 choose --  
23 THE ACCUSED: -- for fifty --  
24 THE COURT: You're not listening to me now.  
25 THE ACCUSED: -- two years.  
26 THE COURT: You're not being responsive to what I'm  
27 telling you. Be responsive to what I'm saying.  
28 THE ACCUSED: What are you saying?  
29 THE COURT: I's saying he's answered your question.  
30 You might not like the answer. You may choose to  
31 take the stand and say something different  
32 yourself. But he's answered. Move on to the next  
33 question.  
34 THE ACCUSED:  
35 Q Chris, you mentioned in your -- just kind of  
36 curious. In your testimony to François, that  
37 there was a previous trial on this matter.  
38 THE COURT: Well, just pause on that. I really, as the  
39 tryer of fact shouldn't be hearing about prior  
40 trials.  
41 THE ACCUSED: He said it.  
42 THE COURT: Well, if he did, I didn't hear him. I  
43 definitely wouldn't have made any notes of it  
44 because --  
45 THE ACCUSED: I wrote it down. I'm just wondering --  
46 THE COURT: I don't want to hear about any prior  
47 trials, whether they did or didn't happen.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 THE ACCUSED: No, he said previous trial.  
2 THE COURT: I don't want to hear about it. It's my job  
3 not to in any bias what I'm thinking one way or  
4 the other about anything that happened at some  
5 earlier trial or not, so I don't even want to hear  
6 about any earlier trial.  
7 THE ACCUSED: Obviously there was an earlier trial  
8 because Chris mentioned it.  
9 THE COURT: Well, whether there was or wasn't, I'm not  
10 allowing you to ask about that.  
11 THE ACCUSED: Now I understand why the jurisdiction is  
12 not criminal but quasi-criminal, correct?  
13 THE COURT: Ask your next question.  
14 THE ACCUSED: Can I ask you a question?  
15 THE COURT: Yes.  
16 THE ACCUSED: What jurisdiction are we in?  
17 THE COURT: Ask your next question.  
18 THE ACCUSED: You refuse to answer.  
19 THE COURT: Only because I've answered that so many  
20 times when you were before me last time. So just  
21 ask your next question. You --  
22 THE ACCUSED: Can you answer just once more?  
23 THE COURT: No. Because --  
24 THE ACCUSED: Can I say then what you said it was?  
25 THE COURT: Do you think that if I have the sheriffs  
26 arrest you and bring you back in custody, that I  
27 don't have some jurisdiction here to deal with  
28 this? Come on, get serious here. Of course I  
29 have the jurisdiction to deal with this. Now, ask  
30 your next question.  
31 THE ACCUSED: And that is what?  
32 THE COURT: I don't know. Maybe you don't have another  
33 question. What is it? What is your next  
34 question?  
35 THE ACCUSED: What jurisdiction are we in?  
36 THE COURT: You have no other questions to ask him? If  
37 you don't, fine. But ask him a question. Move  
38 on.  
39 THE ACCUSED: Here's a letter that I wrote to Jean-  
40 Pierre Blackburn. It's in the affidavit I  
41 submitted months ago. So it's not new. And  
42 here's a letter I wrote to Jim Flaherty.  
43 THE COURT: So how is this person going to respond to  
44 letters that you wrote to someone else?  
45 THE ACCUSED: It's just an example that every time I've  
46 written to a bureaucrat at the CRA --  
47 THE COURT: It's not relevant to this instance. If you

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1           wrote some letter to this person and he did  
2           respond, that was relevant. Those have gone in as  
3           exhibits. Whatever you -- whoever else you've  
4           written to in this world, it's not relevant.  
5   THE ACCUSED: It was specifically I've written to MPs,  
6           MLAs --  
7   THE COURT: So what?  
8   THE ACCUSED: -- superior --  
9   THE COURT: It's not relevant to this.  
10   THE ACCUSED: Because their website says they answer  
11           questions. The Taxpayer's Bill of Rights --  
12   THE COURT: Do you have another relevant question to  
13           ask? Because I'm not allowing you to start  
14           putting stuff about letters that you've written to  
15           politicians. It's not happening here.  
16   THE ACCUSED: They always write back. They always  
17           write back, judge.  
18   THE COURT: And you know what? When I'm in court,  
19           usually, almost always, people listen when the  
20           judge is saying, "Move on," or something. Very  
21           rarely I get someone who doesn't.  
22   THE ACCUSED: And I stood up --  
23   THE COURT: Please move on.  
24   THE ACCUSED: And I stood up and said I have letters  
25           that are relevant to --  
26   THE COURT: And I'm telling --  
27   THE ACCUSED: -- Chris's non-response.  
28   THE COURT: And I'm telling you they're not.  
29   THE ACCUSED: You haven't even read them.  
30   THE COURT: I don't need to read letters that you write  
31           to politicians and whether the politicians do or  
32           don't respond to you --  
33   THE ACCUSED: They always respond.  
34   THE COURT: -- it's irrelevant --  
35   THE ACCUSED: They always respond.  
36   THE COURT: -- to this proceeding. It's irrelevant.  
37   THE ACCUSED: Well, they always respond. It's  
38           interesting. Cannon, Blackburn, Flaherty, they  
39           always respond. Chris doesn't think he has to  
40           respond because Michael Ouellette told him he  
41           doesn't have to.  
42   Q       So Chris, just finally, you know nothing about the  
43           staff relations act, the public staff relations  
44           act, I think it's s. 110, where it states clearly  
45           that public employees, agents of Canada, affirm an  
46           oath.  
47   A       No. I don't know that act.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 Q So you have never -- you don't remember ever  
2 affirming an oath when you took the job as a CRA  
3 agent?  
4 A No, I have to affirm an oath every year.  
5 Q Oh. What does it say?  
6 A I can't remember it verbatim.  
7 Q So there's a law requiring you to affirm an oath  
8 every year?  
9 A I do do an affirmation, yeah.  
10 Q When's the last one you did?  
11 A I believe in September of 2019.  
12 Q September 2019.  
13 A Mm-hmm.  
14 Q And is that document secret?  
15 A I'm not sure.  
16 Q Why not provide it? Why not provide it when I ask  
17 you three times for it?  
18 A It's not my responsibility to provide it to you,  
19 from what I understand.  
20 Q What kind of message do you think that sends? You  
21 pick up the phone, you call me. I send you back a  
22 fax very politely. It says I've got no problem  
23 supplying information to your file with one  
24 condition. And you go silent. Why?  
25 MR. LEPINE: Your Honour --  
26 THE COURT: He's -- he's answered that. You keep  
27 coming back to the question that he has answered.  
28 THE ACCUSED: Well, he's thinking about an answer. I  
29 don't think he --  
30 A No, I'm not --  
31 THE ACCUSED: -- has answered.  
32 A -- thinking about an answer. I've told -- I've  
33 answered.  
34 Q You do remember an oath, September 2019? So then  
35 it's fair to say you took an oath September 2018?  
36 A Yeah.  
37 Q September 2017?  
38 A Mm-hmm.  
39 Q September 2016?  
40 A Mm-hmm.  
41 Q You affirm an oath every year?  
42 A Yes.  
43 Q In September?  
44 A Mm-hmm.  
45 Q Do you sign it?  
46 A Um, no. It's an electronic document.  
47 Q What does it say?

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 A Like I said, I can't tell you what it -- exactly  
2 what it says.  
3 Q So you've signed or electronically digitally  
4 signed this document six times? How long you  
5 worked for CRA?  
6 A Yeah. Almost six years. Mm-hmm.  
7 Q And no recollection what it says?  
8 A I've read it and I can't -- I can't tell you what  
9 it says, exactly what it says, no.  
10 Q What's the -- what's the gist of it?  
11 A That I have -- that I affirm to uphold the values  
12 of the Canada Revenue Agency.  
13 Q The values of the Canada Revenue Agency?  
14 A Yeah. That's basically the gist of it.  
15 Q Which operates under the authority of whom?  
16 A The Queen, I guess, if that's what -- the answer  
17 you're looking for. Like, the federal government.  
18 Q Her Majesty.  
19 A Mm-hmm.  
20 Q Correct. That oath provides the public some level  
21 of confidence that you are who you say you are and  
22 not some guy from Jamaica --  
23 A Mm-hmm.  
24 Q -- that we all get a call from every week  
25 requiring information and threatening court  
26 action. I brought a whole bunch of documents  
27 where people have received these calls from  
28 Jamaica and India and all over the world,  
29 identifying themselves as agents of the Canada  
30 Revenue Agency. Do you know about some of those  
31 calls?  
32 A I do.  
33 Q I think -- I think on Canada Revenue Agency  
34 website, there's a whole long section on these  
35 calls, correct?  
36 A Yeah.  
37 Q Should I send my information to everybody that  
38 calls from Jamaica or India? Would you recommend  
39 that?  
40 A No.  
41 Q Taxpayer information, taxpayer social insurance  
42 number, so on, for my taxpayer?  
43 A No.  
44 Q Why not? They're saying over the phone that they  
45 work for the Canada Revenue Agency.  
46 A Mm-hmm.  
47 Q They're threatening --



**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 A And there's CR --  
2 Q -- legal action.  
3 A The Canada Revenue Agency, however, has safeguards  
4 for you to, you know, to give -- to call. And to  
5 confirm that there -- and I've said this already  
6 today. That you can call a toll free number  
7 that's published on the Canada Revenue website,  
8 Canada.ca, and you can call and you talk to  
9 somebody and they can confirm that I am in fact an  
10 employee of the Canada Revenue Agency and I'm not  
11 calling you out of a scam. That's how this Canada  
12 Revenue Agency is able to help skeptical  
13 taxpayers.  
14 Q Right.  
15 A You know, with --  
16 Q Or agents of taxpayers. Chris, can I ask you why  
17 you didn't just say that in writing and respond to  
18 me?  
19 A Because I tried to talk to you on the phone and  
20 tell you that.  
21 Q No, you didn't.  
22 A Mm-hmm.  
23 Q When?  
24 A That first call.  
25 Q The first call --  
26 A I -- I say that to everybody that -- or if I was  
27 not able to get that past -- to you because of how  
28 our conversation went, that is how I deal with all  
29 people that I contact who are skeptical of --  
30 Q Scams.  
31 A Of scams and skeptical that I am employed with the  
32 Canada Revenue Agency, yeah.  
33 Q Why not just say it and respond to any one of the  
34 three letters I sent you? Just say, "Hey," in  
35 writing, because verbal orders don't go and you  
36 know this and I know this. Why not put it in  
37 writing as I asked and respond within 30 days, as  
38 I asked three times? What's the problem with  
39 that?  
40 A I've answered that question numerous times.  
41 Q You haven't -- you didn't respond once in writing.  
42 You defaulted each time. You're in default each  
43 time and I told you you were in jeopardy of  
44 default by December 16th, when I sent you a  
45 subsequent letter to my conditional acceptance of  
46 November 15th. You read those documents.  
47 A Mm-hmm.

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1 Q You just take those and crush them? Throw them in  
2 the garbage? Is that what -- is that what you do?  
3 A I told you what I did with them.  
4 Q You put them in the file and then you did what?  
5 A I continued on working the file.  
6 Q You went silent, Chris.  
7 A No, I -- I didn't.  
8 Q You didn't respond.  
9 MR. LEPINE: Your Honour, I think we've reached a dead  
10 end here. It's not going to -- the answer's not  
11 likely to change no matter how many times the  
12 question is asked.  
13 THE COURT: Yes, you keep asking the same questions and  
14 he's answered it, now probably 15 times. And I  
15 know you don't agree with his response but --  
16 THE ACCUSED: He didn't respond. That's --  
17 THE COURT: He did respond.  
18 THE ACCUSED: -- the fact. No, he didn't.  
19 THE COURT: He responded that he didn't think that he  
20 should be responding to your letters and so he  
21 didn't do it. And he said that at the -- on the  
22 advice of his superiors. So he's said that so  
23 many times now and you've got to move on to the  
24 next question.  
25 I get it that you think he should have. I  
26 get that.  
27 THE ACCUSED: Everyone else --  
28 THE COURT: Hey, maybe I think he should have. Maybe  
29 I don't.  
30 THE ACCUSED: Everyone else has.  
31 THE COURT: You'll have to wait and see. But --  
32 THE ACCUSED: Every other bureaucrat has.  
33 THE COURT: -- he's given you his answer. Move on.  
34 THE ACCUSED: Every other bureaucrat has.  
35 THE COURT: Well, move on with your questions.  
36 THE ACCUSED:  
37 Q So we've acknowledge that you may have taken an  
38 oath to Her Majesty.  
39 THE COURT: No, he acknowledged that he did. He said  
40 he's done it electronically. He's answered that  
41 question a few times now. He says he does it  
42 every year. He thinks it's in September and every  
43 year he does it. He doesn't remember the details  
44 of it but in effect it was some allegiance to the  
45 principles of the CRA.  
46 THE ACCUSED: The principles of the CRA?  
47 THE COURT: Well, whatever he articulated. He didn't

**Christopher Pagett (for Crown)**  
**cross-exam by the Accused**

1           know exactly how it was worded.  
2 THE ACCUSED: He didn't say principles of the CRA.  
3 THE COURT: No, he didn't. You're right. He didn't  
4           use the word principles but he, the innuendo from  
5           what he said was that he didn't remember the words  
6           but that it was a loyalty to the -- to the  
7           policies or whatever that was happening at the  
8           CRA. He did say that.  
9 THE ACCUSED: No, he said the Queen.  
10 THE COURT: Well, when you pushed it, he then said okay  
11          to the Queen.  
12 THE ACCUSED: Right.  
13 THE COURT: He did say that.  
14 THE ACCUSED: Right. Because we're in a constitutional  
15          monarchy --  
16 THE COURT: So rather than --  
17 THE ACCUSED: -- and the Queen is --  
18 THE COURT: So rather than going through this chat --  
19 THE ACCUSED: -- the head of state.  
20 THE COURT: -- right now, why not move on to a question  
21          that you can ask him?  
22 THE ACCUSED: I've asked him a lot of questions that he  
23          doesn't like answering.  
24 THE COURT: Do you have any other questions of him?  
25 THE ACCUSED: Why doesn't he share his oath of office  
26          with people who ask him?  
27 THE COURT: He's answered --  
28 THE ACCUSED: It's public information.  
29 THE COURT: He's answered that. I'll have to be the  
30          judge, making the finding of fact of whether he  
31          should have or shouldn't have in this case, okay?  
32          But --  
33 THE ACCUSED: Okay, well, I'll just submit one thing.  
34          Section 337 of the *Criminal Code* states very  
35          clearly that servants, public employees, agents of  
36          Canada, instrumentalities of Canada, are required  
37          to produce information when asked of it and he  
38          didn't.  
39 THE COURT: I understand your position on this. Do you  
40          have any other questions of him? Let's finish his  
41          evidence. Any other questions?  
42 THE ACCUSED: Just stating that he broke the law. No  
43          more questions.  
44 THE COURT: Anything on redirect?  
45 MR. LEPINE: No, Your Honour.  
46 THE COURT: Okay, you're free to go.  
47

## Proceedings

1 (WITNESS EXCUSED)  
2  
3 MR. LEPINE: And that's the Crown's case.  
4 THE COURT: It's 12:20 right now. We'll -- we'll come  
5 back at two o'clock. I'll -- what I'll be asking  
6 you then is whether you're intending to call any  
7 evidence. You're not obliged to give any evidence  
8 but I only base my decision on, you know, the  
9 evidence that I hear from the witness stand and  
10 the documents that, you know, that get entered as  
11 exhibits through that process.  
12 THE ACCUSED: I've got evidence, lots of it.  
13 THE COURT: So at two o'clock, I'll ask you then  
14 whether you're intending to call evidence.  
15 THE ACCUSED: I am.  
16 THE COURT: So we'll address that at two o'clock, is  
17 what I'm saying, okay?  
18 THE ACCUSED: Wonderful.  
19 THE COURT: Thank you.  
20 THE CLERK: Order in court. All rise. Court is now  
21 adjourned until 2:00 p.m.  
22  
23 (PROCEEDINGS ADJOURNED FOR NOON RECESS)  
24 (PROCEEDINGS RECONVENED)  
25  
26 THE CLERK: Provincial Court is now in session, Your  
27 Honour.  
28 MR. LEPINE: Yes, Your Honour, François Lepine.  
29 THE CLERK: Steven Merrill, courtroom 8, please.  
30 THE COURT: Okay, I see everybody's present. You said  
31 you had -- you had no other evidence to call and  
32 you had closed the Crown's case?  
33 MR. LEPINE: That's correct.  
34 THE COURT: Mr. Merrill, are you calling any evidence?  
35 THE ACCUSED: Call me Steven. Judge Smith, I am happy  
36 to --  
37 THE COURT: I just need you to come forward so your  
38 voice can be recorded. It might not get recorded  
39 from the back of the courtroom.  
40 THE ACCUSED: Oh, I'll talk loud.  
41 MR. LEPINE: Your Honour, he does have a cellphone with  
42 him and he has been known to record --  
43 THE ACCUSED: It's off. No, I've not been  
44 [indiscernible/not near mic] record.  
45 THE SHERIFF: Do you have it off?  
46 THE ACCUSED: Yeah.  
47 THE SHERIFF: Okay.

## Proceedings

1 THE COURT: I'm not saying you have to come all the way  
2 forward but just close enough so that I know that  
3 your voice is being recorded with what's being  
4 said.

5 THE ACCUSED: Yeah.

6 THE COURT: Okay?

7 THE ACCUSED: Yeah.

8 THE COURT: So what were you about to say?

9 THE ACCUSED: In an effort to, I guess absolve yourself  
10 and the state and the Queen of any liability for  
11 the assault and the manhandling I was subject to  
12 at lunch, during the lunch break, and I haven't  
13 had lunch. I'm a little bit frazzled and I  
14 haven't been able to talk to counsel. I would be  
15 willing, if you grant a 10-minute recess, to speak  
16 to François about how we can resolve this matter,  
17 extricate yourself from any liability here and  
18 give -- give the Queen a win, I guess.

19 THE COURT: Well, I've got a couple of comments, Mr.  
20 Merrill. Of course, I would allow you to talk  
21 with, you know, if it can be done in a respectful  
22 way, and I think it could, in a respectful way to  
23 talk with Crown about any possible resolve of it,  
24 of course I would allow that.

25 He's not going to want to talk with you about  
26 events of, you know, back in 2019, but if you  
27 wanted to talk about today's date and what  
28 might -- could or couldn't resolve it, that --  
29 that would be a fruitful potential conversation.

30 With regards to any personal liability that  
31 you think I may or may not have, hey, I'm quite  
32 prepared for you to fly at that. I think that  
33 I've been as clear and proper with everything that  
34 I've done here. But that said, that's for you to  
35 decide and obviously, just from what you're  
36 saying, you might think otherwise but that's okay  
37 if you think otherwise.

38 Do you want me to stand down for 10 minutes,  
39 I think is what I'm hearing you say though, so  
40 that you can at least try talking with Crown to  
41 see if there's any possible resolve of this other  
42 than completing the trial. And if there isn't,  
43 then we'll complete the trial at, you know, in  
44 another 10 minutes.

45 THE ACCUSED: Okay.

46 THE COURT: So I'll just --

47 MR. LEPINE: Your Honour, I'm sorry to interrupt but

## Proceedings

1           the Crown has already made its position known to  
2           Mr. Merrill in writing. That position has not  
3           changed and there's nothing to discuss today.  
4   THE COURT: I don't think that's a fair approach to  
5           take to it. It might -- what -- if he's saying  
6           he's willing to do exactly what was said there. I  
7           don't know what he's going to say. I don't know  
8           what you've put to him in the past. Can't you  
9           just --  
10   MR. LEPINE: Mr. Merrill has made certain allegations  
11           against me. I will --  
12   THE ACCUSED: I have not.  
13   MR. LEPINE: -- only have --  
14   THE COURT: Okay, look, if you want to do it in the  
15           presence of the sheriff, like, even here in the  
16           open courtroom where it's not on record and we  
17           all -- and I step out, you can do that. If you --  
18   MR. LEPINE: I would be more comfortable with having  
19           everything in writing. I don't want anything I  
20           say to be misconstrued in the future.  
21   THE ACCUSED: I've made no allegations against  
22           Fran ois.  
23   THE COURT: Okay.  
24   THE ACCUSED: None.  
25   THE COURT: I think he's wanting to put to you a  
26           proposal. You, of course, don't have to follow  
27           whatever it is he's saying, he doesn't have to  
28           follow whatever proposal you're saying. But I'll  
29           tell you what I'll do because this might be short.  
30           I'll just wait out, not far here but I'll just be  
31           in the step down judge's chambers. So you can  
32           just come and get me there. And whether it takes  
33           two minutes or five minutes or 10, you know, if  
34           they haven't resolved it by 10, I'll come back in  
35           but if it's sooner than that, just come and get  
36           me, okay?  
37           And you can see this red box in here that's,  
38           with the numbers on it.  
39   THE ACCUSED: That's the time.  
40   THE COURT: That's when you know that things are being  
41           recorded in here. And so when it goes off you'll  
42           see that the lights will go off on that box. And  
43           so what's going to happen is when I step down, of  
44           course nothing's going to be recorded in here and  
45           if you want to talk with the Crown in that  
46           environment, if they're willing to. I can't make  
47           the Crown talk to you but let's just see what

**Proceedings**

1 happens here with this as I stand down.  
2 THE ACCUSED: Sure.  
3 THE COURT: For just a couple of minutes.  
4 THE CLERK: Order in court. All rise. Court is now  
5 being stood down.  
6  
7 (PROCEEDINGS ADJOURNED)  
8 (PROCEEDINGS RECONVENED)  
9  
10 THE CLERK: Provincial Court is now in session, Your  
11 Honour.  
12 THE SHERIFF: Your Honour, he just stepped out. He had  
13 to use the washroom.  
14 THE COURT: Okay.  
15 THE ACCUSED: Permission to come aboard?  
16 THE COURT: Sure.  
17 THE ACCUSED: Okay. Step foot on the ship. We got a  
18 Bible?  
19 THE COURT: Yes.  
20 THE CLERK: Take the Bible. Just leave it in the bag,  
21 please.  
22 THE ACCUSED: Oh, because of COVID?  
23 THE CLERK: Yes.  
24 THE ACCUSED: Oh. Hmm. Okay.  
25 THE CLERK: Thank you. And if you just hold the Bible  
26 in your hand.  
27  
28 **STEVEN MERRILL**  
29 the Accused herein, called  
30 on his own behalf, sworn.  
31  
32 THE CLERK: Please state your name for the record,  
33 spelling your first and last name.  
34 A Steven James Merrill. My given names are Steven  
35 and James, spelled with a capital S and a small T,  
36 small E, small V, small E, small N. My second  
37 given name is James, spelled with a capital J,  
38 small A, small J -- whoops, M, small E, small S.  
39 And my surname is spelled Merrill, capital M,  
40 small E, small R, small R, small I, small L, small  
41 L.  
42 THE COURT: Thank you.  
43 A For the record, I'll assume this is common law  
44 testimony because I don't know of any rules for  
45 quasi-criminal jurisdiction. I've been unable to  
46 find any rules for a quasi-criminal jurisdiction.  
47 And because it's not been revealed yet whether

**Steven Merrill (the Accused)**  
**Proceedings**

1           this is common law or civil, I will claim common  
2           law.  
3   THE COURT:  It's neither.  
4   A       Sorry?  
5   THE COURT:  It's neither common law, civil.  There is  
6           common law principles that apply but as I said  
7           earlier, you're charged under the *Income Tax Act*.  
8           And the potential penalties if someone is  
9           convicted under the *Income Tax Act* is, I think for  
10          each count a minimum \$1,000 fine and a maximum, I  
11          forget, 20 or 25 thousand per count.  And -- and a  
12          minimum no jail, a maximum of up to a year's jail.  
13          So it's all built in to the *Income Tax Act*.  I'm  
14          the one that used the word quasi-criminal because  
15          where you're seated, of course, it must feel like  
16          an accused because there are all these potential  
17          consequences to this particular charge under the  
18          *Income Tax Act*.  
19   A       I'd happy -- I'd happily accept a criminal charge  
20          if this was a criminal jurisdiction.  But I don't  
21          think you can --  
22   THE COURT:  Whether you think that I have jurisdiction  
23          or not, you can maintain whatever thought you have  
24          in that regard.  
25   A       No, you have jurisdiction.  I'm --  
26   THE COURT:  I'm telling you I do.  
27   A       -- giving you jurisdiction.  
28   THE COURT:  Well, whether you give it to me or not, I  
29          have it, okay?  
30   A       You only have it if I accept it.  
31   THE COURT:  No, that's not true.  
32   A       Because there is no quasi-criminal jurisdiction.  
33   THE COURT:  Sir, what do you want to tell me?  You're  
34          now under oath.  What do you want to tell me?

**EVIDENCE BY THE ACCUSED:**

35  
36  
37  
38   A       Well, I started to tell you that I'm claiming  
39          common law jurisdiction.  
40   THE COURT:  You can claim that, sir.  I've tried to  
41          explain it to you what you're under but you can --  
42          you can accept or disagree with what I'm telling  
43          you that way.  
44   A       So under statutory jurisdiction.  
45   THE COURT:  You're under the *Income Tax Act*.  
46   A       Which is a statute.  
47   THE COURT:  Yes.



**Steven Merrill (the Accused)**  
**in chief**

1 A Right. So this is a --  
2 THE COURT: But there are principles in any statute  
3 where common law applies as well. Common law just  
4 means law that has come and developed by judges  
5 over the years.  
6 A Yes. There's jurisprudence, right? Case law.  
7 THE COURT: Like, for example, it's common law that  
8 people have to be courteous to each other and  
9 to -- you know, there are certain things that at  
10 common law you would do regardless of what the  
11 statutes would say, right?  
12 A Yeah. Common law is very different from civil law  
13 or quasi-criminal law, right?  
14 THE COURT: But you're under a charge, s. 231 of the  
15 *Income Tax Act*. That's what you're charged with.  
16 A Which is a statute. A statutory charge.  
17 THE COURT: Yes.  
18 A Not a criminal charge.  
19 THE COURT: Yes.  
20 A Criminal charge.  
21 THE COURT: What do you want to tell me?  
22 A I just want to know if that's a criminal charge --  
23 THE COURT: I've told you I don't know how many times  
24 now --  
25 A -- or a statutory.  
26 THE COURT: -- that it's under the *Income Tax Act* and  
27 yes, that's a statute and that's what you're  
28 charged under.  
29 A Right.  
30 THE COURT: And if you want to -- whatever twisting you  
31 want to make with that, it's not going to change  
32 my answer that you're under the *Income Tax Act*.  
33 So what do you want to tell me about?  
34 A Well, the income tax --  
35 THE COURT: I'm all ears.  
36 A Income tax is a -- *Income Tax Act* is a piece of  
37 paper, right? Can I confirm that you've got the  
38 binder that I presented to you on March 6th?  
39 THE COURT: Binder.  
40 A Yeah, the binder --  
41 THE COURT: Uh --  
42 A -- that looked like this?  
43 THE COURT: What I have is, you're referencing a  
44 binder. I did have a group of documents that had  
45 tabs through 24 on it and that's what was provided  
46 to me by you --  
47 A Right.

**Steven Merrill (the Accused)**  
**in chief**

1 THE COURT: -- when you were in court the prior time.  
2 A Right.  
3 THE COURT: Yes. If that's what you're referencing,  
4 yes, I have that in front of me right now.  
5 A Right. That's a sworn affidavit with --  
6 THE COURT: Well, it's --  
7 A -- exhibits.  
8 THE COURT: I haven't given any consideration to it  
9 yet. I mean, I've looked at it, but I can only  
10 give weight to things that I'm hearing people  
11 testify to. So --  
12 A Right.  
13 THE COURT: -- tell me what you want to tell me.  
14 A Right.  
15 THE COURT: You know, it might be things that are  
16 contained in here, sure enough but --  
17 A Right.  
18 THE COURT: -- I'm waiting to hear what you have to say  
19 about this.  
20 A Well, I'm going to read that whole thing and I'm  
21 hoping that I can claim common law jurisdiction,  
22 that you're acting upon your oath of allegiance to  
23 Her Majesty.  
24 THE COURT: So what are you going to tell me?  
25 A Can I confirm you're acting upon your oath of  
26 allegiance to Her Majesty?  
27 THE COURT: Mr. Merrill --  
28 A Call me Steve.  
29 THE COURT: No, I'm going to call you Mr. Merrill.  
30 That's my choice. You can't tell me the language  
31 that I have to use. I want you to just proceed  
32 and give your evidence in this matter. And you  
33 can think I do or don't have jurisdiction. You  
34 can think I -- what you want --  
35 A I've given you jurisdiction.  
36 THE COURT: -- in that regard. But I think you're  
37 going to see, whether you want to accept my  
38 jurisdiction or not, that I have it. And I'm  
39 trying to deal with this fairly.  
40 A I have it because I'm standing here, I get it.  
41 I'm asking you if you're conducting these  
42 proceedings, for the third time, upon your oath of  
43 allegiance to Her Majesty.  
44 THE COURT: There's never been a case that I've heard  
45 that I wasn't mindful of the fact that I need to  
46 be really fair and that I have made an oath of --  
47 an oath of allegiance and more than that, I've got

**Steven Merrill (the Accused)**  
**in chief**

1 to be fair, because I'm not the government that's  
2 charged you here. Yes, I'm -- the judiciary is a  
3 branch of the government but we're totally  
4 disassociated with the ones that are charging you  
5 here. And that's how I can be neutral with all of  
6 this. They often don't win when they're in front  
7 of me.

8 I'm willing to listen as carefully as I can  
9 and to be totally fair with my decision on this,  
10 but I'm waiting to hear what you have to say.

11 A Are you conducting these proceedings upon your  
12 oath of allegiance to Her Majesty?

13 THE COURT: And now I've just answered that that I was,  
14 and then you keep asking it, so if I say it 10  
15 more times would you ask me an eleventh time? And  
16 that's the phone that you said you had turned off?

17 A I'm sorry, the sheriff played with my phone when I  
18 was in custody. The sheriffs --

19 THE COURT: I want to know for sure that it's off now.

20 A It's absolutely off. It was, I thought it was off  
21 but it's absolutely off.

22 THE COURT: Thank you.

23 A The sheriffs were monkeying around with my phone.

24 So we have common law jurisdiction, we have a  
25 judge acting on his oath of allegiance to Her  
26 Majesty. Excellent.

27 So with regard to court file 91448-1, which  
28 was this affidavit of fact, verified affidavit of  
29 fact is stamped at the Kelowna Registry March 5th,  
30 the day before the last hearing, the arraignment.

31 [As read in]:

32  
33 I, Steven James of the genealogy Merrill,  
34 hereinafter Affiant, a living man, do hereby  
35 affirm and declare that I am of lawful age,  
36 have firsthand knowledge of the facts  
37 contained herein, am competent to state the  
38 following matters, that they are true,  
39 correct and complete, presented in good faith  
40 and not intended to mislead.

41  
42 Point 1:

43  
44 Affiant believes that as a man, he has the  
45 capacity to contract of his own free will  
46 either verbally or by handshake or by winking  
47 or in writing with any being or entity of his

Steven Merrill (the Accused)  
in chief

1                   choosing, including from time to time in the  
2                   capacity as the --  
3  
4       Quote unquote:  
5  
6                   -- legal representative or the  
7                   officer/taxpayer named Steve Merrill --  
8  
9       Steve Merrill spelled all upper case, as we've  
10       previously identified. S-t-e-v-e M-e-r-r-i-l-l.  
11       [As read in]:  
12  
13                   -- a fiction. Account number [numbers not  
14                   transcribed], which is a person or fiction or  
15                   franchise of Canada.  
16                   The *Income Tax Act* of Canada defines  
17                   "taxpayer" as a person whether or not liable  
18                   to pay tax. See R.S.C., 1985, c. 1 (5th  
19                   Supp.) at s. 248, part 17 of the  
20                   Interpretation section of the *Income Tax Act*.  
21                   The same Act defines "person" as a  
22                   corporation, to wit:  
23  
24                   person, or any word or expression  
25                   descriptive of a person, includes any  
26                   corporation, and any entity exempt,  
27                   because of [section]. . .  
28  
29       Whoop -- yeah [as read in]:  
30  
31                   . . . because of [section] 149(1), from  
32                   tax under Part I on all or part of the  
33                   entity's taxable income and the heirs,  
34                   executors, liquidators of a succession,  
35                   administrators or other legal  
36                   representatives of such a person . . . .  
37  
38       Affiant verily believes that he is not a  
39       corporation but that he can choose to act as  
40       a representative or agent for one.  
41       Affiant believes that Bob Hamilton,  
42       Commissioner of the Canada Revenue Agency,  
43       consistently and clearly distinguishes  
44       between a corporation or legal person and an  
45       individual man or woman, as evidenced by the  
46       distinctive styling of the names on every  
47       document he sends through the mail.

**Steven Merrill (the Accused)**  
**in chief**

1  
2       And I've got an exhibit at Tab 2 here. Which has  
3       previously been --  
4 THE COURT: It's already been entered as an exhibit in  
5       these proceedings.  
6 A       Yes. But I can enter --  
7 THE COURT: His letter of the 3rd of December.  
8 A       Right.  
9 THE COURT: Just -- just pause on that for a minute.  
10 A       The particular example from Bob Hamilton --  
11 THE COURT: Just a minute. I just wanted to give  
12       you -- just wanted to state for the record which  
13       document that is.  
14 A       Exhibit A in the affidavit, dated March 5th, sworn  
15       before a notary of the Province of British  
16       Columbia.  
17 THE COURT: Just bear with me for a minute here. I'm  
18       just . . .  
19       It's Exhibit 7 that's been filed, the letter  
20       of the 3rd of December, 2018. So it's Exhibit 7  
21       in these proceedings. Go ahead.  
22 A       Correct. Exhibit 1 in your file. In this letter  
23       we can see again that the name of the taxpayer,  
24       the entity, the legal fiction, is spelled Steve  
25       Merrill in all upper case letters. And the  
26       account number for the taxpayer is in the upper  
27       right-hand corner.  
28       We can also see that Bob Hamilton does not  
29       spell his name the same way, he identifies himself  
30       by his surname and given name, Bob, B-o-b, capital  
31       H, Hamilton, A-m-i-l-t-o-n in all lower case  
32       letters. There's a reason for that. Bob Hamilton  
33       knows full well what I'm talking about.  
34       Point 5 again [as read in]:  
35  
36       Affiant believes that Bob Hamilton,  
37       Commissioner of the CRA, consistently and  
38       clearly distinguishes between a corporation  
39       or legal person and an individual man or  
40       woman as evidenced by the distinctive styling  
41       of the names of every document he sends  
42       through the mail.  
43  
44       I have numerous other examples of the way he has  
45       spelled his name and the way he spells the names  
46       of taxpayer, legal fiction entities when he uses  
47       the mail.

**Steven Merrill (the Accused)**  
**in chief**

1           He also says in that letter at the second  
2 paragraph that, "Filing a tax return is key to  
3 getting your benefits and credits." Filing an  
4 income tax return is an offer in exchange for a  
5 benefit, according to Bob Hamilton, Commissioner  
6 of the CRA.

7           [As read in]:  
8

9           On or about November 15th, 2018, Affiant did  
10 receive a telephone call from Chris Pagett, a  
11 purported employee/agent of the Canada  
12 Revenue Agency seeking --  
13

14          Quote, unquote:

15  
16           -- information for the file, taxpayer file,  
17 identified as Steve Merrill, S-t-e-v-e, all  
18 upper case, M-e- double r-i-double l, all  
19 upper case, account number [number not  
20 transcribed], it should be [numbers not  
21 transcribed].  
22

23          The same account number that's identified in all  
24 the CRA records and in Bob Hamilton's records.

25           [As read in]:  
26

27           Affiant chose not to discuss over the phone  
28 any information related to the taxpayer's  
29 file because he's had numerous calls from  
30 people in Jamaica and India also claiming to  
31 be representatives of the Canada Revenue  
32 Agency demanding information.  
33

34          Financial information.  
35

36           On November 16th, 2018, the very next day,  
37 Affiant did deliver a notice to Pagett by  
38 facsimile, whereby he accepted his offer --  
39

40          And the offer really of Bob Hamilton. In brackets  
41 [as read in]:  
42

43           -- to provide information on the lone  
44 condition that he provide Affiant with a true  
45 copy of his oath of allegiance to Her Majesty  
46 within 30 days, to verify his capacity and  
47 his intent to conduct his affairs in good

**Steven Merrill (the Accused)**  
**in chief**

1                   faith.

2  
3           That exhibit at Tab 3, I have again, it's  
4           previously submitted but I'll read it again. [As  
5           read in]:

6  
7                   Via facsimile [telephone number not  
8                   transcribed].

9  
10                  Hello, Chris. With regard to your telephone  
11                  call yesterday, in my capacity as the legal  
12                  representative for the taxpayer account,  
13                  please be advised that the mailing address  
14                  for the person is unchanged.

15  
16                  He had asked me about the address.

17  
18                  With respect to your offer to provide  
19                  additional information to your file, I will  
20                  accept it on the condition you provide to me  
21                  a certified true copy of your signed and  
22                  sworn oath of office within 30 days. At  
23                  which point the document is verified and your  
24                  intentions to act in good faith are clear, I  
25                  will be happy to arrange a private meeting  
26                  with yourself and/or attend to your office to  
27                  retrieve any documents you may have for the  
28                  person or the taxpayer for which I'm the  
29                  legal representative by law.

30  
31                  Signed Steven James Merrill, using my given name  
32                  and surname for the account number Steve Merrill,  
33                  all upper case -- Steve, all upper case, Merrill,  
34                  and the account number.

35                  I have the facsimile receipt dated 11/16/2018  
36                  at 10:03 a.m., which is the very next morning  
37                  after our conversation, confirming the delivery --

38   THE COURT: I don't need that because --

39   A        -- of the fax.

40   THE COURT: -- we heard his evidence. He agrees. He  
41              got it.

42   A        He got the fax.

43   THE COURT: He got it. He -- he's acknowledged that.

44   A        [As read in]:

45  
46                  On or about December 17th, 31 days from the  
47                  initial fax, Affiant delivered a second

**Steven Merrill (the Accused)**  
**in chief**

1 notice to Pagett indicating that no  
2 information had been received by him and that  
3 if his failure to perform was an error,  
4 mistake, an oversight or otherwise  
5 unintentional, affiant would extend his  
6 conditional acceptance by an additional seven  
7 days.  
8

9 And in my tab, that's exhibit 4.

10 THE COURT: Yes.

11 A But in the previous session, before the, I'll call  
12 it assault, I --

13 THE COURT: It's Exhibit 3.

14 A I have -- I submitted that.

15 MR. LEPINE: Sorry, Your Honour, I lost track. What  
16 paragraph are we at in Mr. Merrill's affidavit?

17 A We're -- we're on 8.

18 MR. LEPINE: Ah, thank you.

19 THE COURT: Paragraph 8 and he's referencing what has  
20 already been filed as Exhibit 3.

21 MR. LEPINE: Thank you.

22 A Right. For the record, after two notices to a man  
23 purportedly working for the CRA, one of many calls  
24 all us Canadians receive from various people in  
25 Jamaica and India and all over the world, claiming  
26 to be tax agents or employees of the Canada  
27 Revenue Agency, or Revenue Canada, I received  
28 nothing back from Mr. Pagett. I submit that Mr.  
29 Pagett defaulted on his offer to provide  
30 information to the taxpayer file.

31 [As read in]:  
32

33 On or about January 30th, 2019, Affiant  
34 received a personal visit from a man who  
35 stated he was with the CRA and identified  
36 himself as Chris Pagett. I do not believe he  
37 had a business card. I'd never met the man  
38 before. Affiant queried Pagett about his  
39 receipt of the two previous correspondences  
40 to which he replied, "Yes, I saw them."

41 Affiant did not accept the envelope that  
42 Pagett attempted to deliver to him and  
43 instead returned it to him in a downtown  
44 Kelowna parking lot --  
45

46 Near my office, near the 7-Eleven at Bernard and  
47 Gordon:



**Steven Merrill (the Accused)**  
**in chief**

1  
2           -- where Affiant believes Pagett dropped it  
3           and abandoned it.  
4  
5 MR. LEPINE: Sorry, Your Honour, I just have a concern,  
6           if I may. When Mr. Merrill is referring to  
7           himself in the third person, is he adopting as his  
8           testimony what he's reading?  
9 THE COURT: That's what I assume.  
10 A       I can reread for Mr. Françoise --  
11 THE COURT: Wherever he references to Affiant, I think  
12       he's referring to himself.  
13 A       I'm referring to the Steven James, human being of  
14       the Merrill genealogy who is the legal  
15       representative for the taxpayer account, Steve  
16       Merrill, spelled all upper case, as per the CRA  
17       records. Steven James Merrill is a human being.  
18       Steve Merrill, the taxpayer, is a legal fiction.  
19       And everybody knows that.  
20       We can pretend we don't want to know that,  
21       and Chris Pagett could have easily responded and  
22       said, "You're nuts," but he didn't. He defaulted.  
23       Is it quasi-criminal that the witness for the  
24       Crown sits in the galley [sic]?  
25 THE COURT: Uh --  
26 A       But I can't have a witness here?  
27 THE COURT: You could have witnesses here that have  
28       testified. He's completed his evidence. So the  
29       whole idea is that witnesses don't hear the  
30       evidence of others until they testify. So because  
31       he has now testified, he is entitled to be in the  
32       courtroom. If you have a witness that you're  
33       going to call, after that witness has given their  
34       evidence, they're entitled to be in court.  
35 A       That's common law procedure.  
36 THE COURT: It is.  
37 A       Yeah, okay.  
38 THE COURT: I think that's the only way to describe  
39       that. That is common law practice.  
40 A       Right.  
41 THE COURT: But it's --  
42 A       And that's where we are.  
43       So yeah, just to reiterate [as read in]:  
44  
45       Affiant did not accept the envelope that  
46       Pagett attempted to deliver and instead  
47       returned it to him in a downtown Kelowna

**Steven Merrill (the Accused)**  
**in chief**

1                   parking lot where Affiant believes Pagett  
2                   dropped it and abandoned it.  
3                   A few days later, on or about February  
4                   5th, 2019, Affiant delivered a notice to  
5                   Chris Pagett wherein he did accept what he  
6                   assumed was a new offer in the envelope.  
7  
8                   I can only assume he was making a new offer  
9                   because he'd previously defaulted on the previous  
10                  offer. I accepted his previous offer, he went  
11                  silent. He has a duty to speak and the Taxpayer  
12                  Bill of Rights says he has a duty to speak. He  
13                  did not.  
14                  Feeling that I should stay with the man  
15                  purported to be Chris Pagett [as read in]:  
16  
17                  On or about February 15th --  
18  
19                  I delivered a notice:  
20  
21                  -- Affiant delivered a notice to Chris Pagett  
22                  wherein he did accept what he assumed was a  
23                  new offer in the envelope but on the  
24                  condition again he provide the Affiant --  
25  
26                  Myself:  
27  
28                  -- with a true copy of his oath of allegiance  
29                  within 30 days, again to verify his capacity  
30                  and his intent.  
31  
32                  And to ensure that he wasn't some man from Jamaica  
33                  posing as an agent of the Canada Revenue Agency.  
34                  It's a reasonable acceptance of his offer. And in  
35                  common law, reasonable is reasonable.  
36                  So on February 5th, I have a fax receipt,  
37                  "Dear Mr. Pagett." Same phone number, same  
38                  telephone number, [telephone number not  
39                  transcribed]. Chris Pagett, agent 310280, he's  
40                  got a number as well. Or he -- he's not a number  
41                  but he represents a number. I stated in the fax  
42                  [as read in]:  
43  
44                  I am writing to clarify the record following  
45                  the disruptive end to our conversation of  
46                  last Wednesday, January 30th. You indicated  
47                  on Wednesday that you had received my two

**Steven Merrill (the Accused)**  
**in chief**

1 notices of November 16th and December 17th,  
2 wherein I accepted, with one condition, your  
3 invitation to provide information on behalf  
4 of the taxpayer, Steve Merrill --  
5

6 All uppercase, Steve Merrill:  
7

8 -- and then reminded you of your silence.

9 I will submit that you committed a  
10 default on your invitation or offer by  
11 remaining silent effective December 24th,  
12 2018. It is your duty to speak.

13 I will also submit that the intent of  
14 your visit last Wednesday with envelope in  
15 hand was to extend a new invitation or offer  
16 on behalf of Her Majesty and/or Canada --  
17

18 The corporation:  
19

20 -- and that, despite the envelope being  
21 abandoned and left atop a public sidewalk, it  
22 likely contained --  
23

24 I'm not a hundred percent sure but it likely  
25 contained:  
26

27 -- an invitation, request or quasi demand to  
28 provide information on behalf of the person  
29 resident taxpayer, Steve Merrill --  
30

31 All uppercase, Steve Merrill. The fiction, the  
32 person.  
33

34 -- officer/taxpayer account number ending  
35 708.

36 I will acknowledge your service of this  
37 invitation or offer despite its sloppiness if  
38 you can acknowledge that I am a man who may  
39 choose to act in capacity of guarantor,  
40 signor, bearer, agent or legal representative  
41 of the entity Steve Merrill.  
42

43 The person, legal fiction, taxpayer. [As read  
44 in]:  
45

46 If we can agree that I am a man and not a  
47 fiction, I will accept your latest offer in

**Steven Merrill (the Accused)**  
**in chief**

1                   my capacity as the representative for Steve  
2                   Merrill --

3  
4           The taxpayer:

5  
6                   -- on the condition that you provide me  
7                   within 30 days a certified true copy of your  
8                   oath of allegiance to Her Majesty. This  
9                   document will confirm who you are and of your  
10                  intent and of your duty to act in good faith.

11  
12           Per the Taxpayer Bill of Rights. Per the law.  
13           Mr. Pagett has admitted he takes an oath every  
14           year in September and I would submit that he takes  
15           that oath to the Queen and that it's public  
16           information. [As read in]:

17  
18                   In the event it is not you who has  
19                   extended --

20  
21           Because I didn't see it:

22  
23                   -- or signed the invitation or offer, but a  
24                   supervisor or other assign, agent or employee  
25                   acting on behalf of Her Majesty and/or  
26                   Canada --

27  
28           The corporation:

29  
30                   -- please also include a certified true copy  
31                   of his or her oath of allegiance to Her  
32                   Majesty and/or Canada.  
33                   Respectfully --

34  
35           I signed it and used my given name and surnames,  
36           Steven James Merrill *sui juris*, which means a man  
37           of full capacity, here of the taxpayer's address  
38           on Begbie Road in Kelowna.

39           This exhibit was previously accepted. Chris  
40           read it and I have the confirmation receipt as  
41           well, which I can submit.

42   THE COURT: No, because again, he acknowledges that he  
43           received it. So that's conceded.

44   A       [As read in]:

45  
46                   Affiant has not ever received a return  
47                   correspondence from Chris Pagett, nor a true

**Steven Merrill (the Accused)**  
**in chief**

1 copy of Pagett's oath and submits that for  
2 the second time, Pagett committed a default  
3 upon both of his offers to provide  
4 information to the file and/or T1 returns on  
5 behalf of the taxpayer account ending 708.  
6

7 Only a man can complete a taxpayer return on  
8 behalf of a taxpayer. Only a man can act as a  
9 legal representative for a taxpayer in that  
10 statute where taxpayer is defined as a person and  
11 person is defined as a corporation. I am not a  
12 corporation.

13 [As read in]:

14  
15 On or about October 24th now, 2019, Affiant  
16 received a visit from a member of the RCMP  
17 who did leave two pages entitled, "Summons to  
18 a person charged with an offence," and which  
19 did not include an apparent offer . . .  
20

21 Whoops:

22  
23 . . . and which did include an apparent offer  
24 to attend to a Kelowna courtroom on  
25 Halloween, October 31st, 2019. This document  
26 did not --  
27

28 Underscore did not:

29  
30 -- include a seal from the province or Her  
31 Majesty, a flag of any kind, a coat of arms  
32 nor any official insignia or logo that would  
33 confirm its origin.

34 The document did include the name S.  
35 Desmond [phonetic] within a box, purportedly  
36 someone who witnessed the swearing of the  
37 Information.  
38

39 That's Exhibit C.

40 The name on this summons, interestingly, is  
41 spelled Steven James Merrill, capital S, small  
42 T-e-v-e-n. Capital J-a-m-e-s, James and capital M  
43 and then lowercase E-r-r-i-l-l. It is not  
44 summonsing the taxpayer person, legal fiction.  
45 Here's the exhibit. Which you should have at Tab  
46 6.

47 THE COURT: Just pause. Okay, so you want to have

**Steven Merrill (the Accused)**  
**in chief**

1           marked as an exhibit then for these -- this court  
2           proceeding the summons to a person charged that's  
3           your exhibit 6 in your booklet. That's what  
4           I'm --

5       A     My exhibit --

6       THE COURT: -- hearing you say.

7       A     -- 6 and the person is not the same person as  
8           indicated on CRA records in their computer, which  
9           is spelled Steve Merrill, all uppercase. And  
10          which Bob Hamilton also uses specifically to  
11          identify taxpayers.

12       THE COURT: Well, I can see what the summons says. It  
13          says Steven James Merrill, and I've heard your  
14          evidence about being served with this summons.

15       A     I looked for a statement from a victim. In the  
16          common law, as per any crime in the common law,  
17          there must be a victim, but could not find any.

18            I also queried at the courtroom, actually I  
19          went down to Penticton to query a girl by the name  
20          of S. Desmond. No, skip, sorry. That was a  
21          different -- that was a different visit. Just  
22          strike that. In this particular summons, S.  
23          Desmond's name is digitally signed and the name is  
24          within a box. In grade two I learned that when  
25          something's inside a box on a page, it removes  
26          what's inside the box from the page. Which is  
27          interesting.

28            So the day before the arraignment in, I guess  
29          a quasi-criminal jurisdiction, I submitted an  
30          affidavit to the file in an attempt to resolve the  
31          matter by directing the court's attention to the  
32          agreement with Pagett and his defaults. So that  
33          affidavit I tried to present on October 31st is at  
34          Tab 7. Stamped October 30th, received by the  
35          Kelowna registry. I'll read it. [As read in]:

36  
37               Verified affidavit of facts. A verified  
38               plain statement of facts.

39               I, Steven James Merrill, hereinafter  
40               Affiant, do by hereby affirm and declare that  
41               I am of legal age, have firsthand knowledge  
42               of the facts contained herein, am competent  
43               to state the following matters, that they are  
44               true, correct and complete, presented in good  
45               faith and not intended to mislead.

46  
47               Once again [as read in]:

**Steven Merrill (the Accused)**  
**in chief**

1  
2 Affiant Steven James Merrill is not one and  
3 the same as the non-living entity *stramineus*  
4 *homo*, commercial strawman, artificial entity,  
5 legal fiction, Steve Merrill --  
6

7 Spelled all upper case letters:  
8

9 -- account number [numbers not transcribed]  
10 ending in 708.

11 The Oaths of Office Regulations (C.R.C.,  
12 c. 1242) is a regulation attached to the  
13 *Oaths of Allegiance Act* (RSC 1985, c. O-1)  
14 which states that:  
15

16 In quotes [as read in]:  
17

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

23 Shall means must in law:  
24

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

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

33 I . . .  
34

35 Chris should maybe remember this:  
36

37 . . . do swear that I will be faithful  
38 and bear true allegiance to Her Majesty  
39 Queen Elizabeth the Second, Queen of  
40 Canada, Her Heirs and Successors. So  
41 help me God.  
42

43 On or about November 15th, 2018, I received a  
44 telephone call from Chris Pagett, an apparent  
45 employee of the Canada Revenue Agency seeking  
46 additional information for his file. On the  
47 16th, I did deliver a notice to Chris Pagett

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1 via facsimile indicating the address of the  
2 officer taxpayer bearing the name Steve  
3 Merrill was unchanged and that with respect  
4 to his offer to provide additional  
5 information, Affiant would accept it on the  
6 condition that he, Pagett, provide a true  
7 copy of his signed and sworn oath of office  
8 within 30 days and that immediately after,  
9 Affiant would be happy to arrange a private  
10 meeting with Pagett.

11  
12 That, again, that letter was included as exhibit 1  
13 in the affidavit of October 30th. We have that  
14 here.

15 I went on to state [as read in]:

16  
17 On December 17th, Affiant did deliver a  
18 second notice to Chris Pagett advising of  
19 the -- that it had been 30 days since the  
20 notice of November 16th, that he had not seen  
21 or received the information and intimated  
22 that if his oversight was an error, mistake  
23 or otherwise unintentional, an additional  
24 seven days would be provided to deliver the  
25 information.

26  
27 At exhibit 2 of this affidavit, we have that  
28 exhibit.

29  
30 On the 30th of January 2019, Affiant received  
31 a person visit from a man who identified  
32 himself as Chris Pagett at his office,  
33 location downtown Kelowna, and who he -- who  
34 presented affiant with an envelope. Affiant  
35 immediately asked Pagett if he had received  
36 his previous notices on November 16th,  
37 November -- and December 17th, to which he  
38 replied yes.

39  
40 I actually remember him saying, "Yes, I saw them."

41  
42 Pagett then dropped the envelope on the  
43 Affiant's desk and left the office -- left  
44 the office.

45 Immediately afterwards, within seconds,  
46 Affiant picked up the unopened envelope and  
47 returned it to Chris Pagett outside on the



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1 sidewalk at the corner of Bernard and Gordon  
2 in Kelowna. Pagett did not accept the return  
3 of the envelope and instead let it fall to  
4 the sidewalk.

5 On the 5th 2019 February, Affiant did  
6 deliver a third notice to Chris Pagett again  
7 via facsimile wherein he acknowledged the  
8 service of Pagett's assumed offer to provide  
9 information on behalf of the taxpayer  
10 Steve/Merrill, the officer taxpayer account  
11 ending 708, on the condition he provide  
12 within 30 days a true copy of his oath of  
13 allegiance to Her Majesty, which would  
14 confirm who he is and of his intent to  
15 perform his duties in good faith as required  
16 by law.

17  
18 That's an exhibit to the -- exhibit 3 of the  
19 previous affidavit -- of this affidavit, sorry,  
20 submitted October 30 -- 30th. And [as read in]:

21  
22 As at October 30th, 2019, despite three  
23 notices, Affiant has not received nor seen  
24 the information demanded of Chris Pagett, not  
25 by mail, registered mail, courier, hand or  
26 facsimile.

27 Affiant has not seen or been provided  
28 any evidence to the contrary that would prove  
29 that Chris Pagett has not breached his public  
30 duty to speak and to clarify his capacity to  
31 act and of his intent to act in good faith.  
32 Affiant has not seen or been provided any  
33 evidence to the contrary that would prove  
34 that Chris Pagett has not breached the  
35 agreement that he commenced with his  
36 telephone call to Affiant on November 15th  
37 and with his personal delivery on January  
38 30th, 2019.

39 On October 23rd --

40  
41 We've been over it:

42  
43 -- Affiant did receive a visit from an  
44 apparent member of the RCMP. The document  
45 did not -- did not include any provincial,  
46 federal government seal or logo nor did it  
47 contain any written signature. Papers did

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1 indicate a court file and the name S. Desmond  
2 not signed in ink, but contained within a box  
3 which removes it from the page.

4 Affiant believes that Chris Pagett is  
5 relying upon the Provincial Courts to coerce  
6 and intimidate Affiant to provide information  
7 for his officer/taxpayer file at a  
8 significant cost of public and private time  
9 and money, instead of simply providing  
10 Affiant with a true copy of his oath of  
11 allegiance. Affiant would be pleased to  
12 provide Chris Pagett with the information he  
13 seeks for the officer/taxpayer file ending  
14 708 upon delivery of a true copy of his oath  
15 of allegiance to Her Majesty.  
16

17 It was signed and sworn in front of Brendon Guy  
18 Rothwell, a notary, a licensed notary, not an  
19 agent for the CRA, on October 30th, 2019.

20 This affidavit was submitted in common law  
21 form on October 30th, the day before the first  
22 arraignment on October 31st, in an attempt to get  
23 the Crown, it was a different lawyer from Le  
24 Dressay, to simply acknowledge that Chris Pagett  
25 had remained silent, committed a default, breached  
26 his public duty, potentially violated the law, s.  
27 337 of the *Criminal Code*.

28 On October 31st, I did appear at Kelowna Law  
29 Courts, room 350, which is a traffic courtroom,  
30 and did direct attention to the affidavit and the  
31 attached exhibits. However the justice of the  
32 peace, her name was Carla Cleveland, seemed  
33 confused and indicated she had not read the  
34 affidavit. I did identify the Crown counsel as  
35 Danielle Borgia of Le Dressay, and did indicate to  
36 her that I would reach out to her afterwards.

37 The JP, Carla, pushed the matter forward to  
38 November 30th. She stood down and stayed it for  
39 30 days. Where there was another attempt.

40 Prior to that attempt though, so the very  
41 next day, on or about November 1st, so this is day  
42 after the first arraignment or arraignment  
43 attempted in the quasi criminal jurisdiction, in  
44 the traffic court at 350. [As read in]:  
45

46 On or about November 1st, Affiant did leave a  
47 message for Danielle Borgia at

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**in chief**

1                   778-349-4419 --

2  
3           Which is her cell number which she provided the  
4           day before:

5  
6                   -- but I did not receive a return call.

7  
8                   So I waited a few weeks. On -- on November  
9           22nd, 2019, with some digging, I discovered the  
10          email address for Borgia. What's her first name  
11          again? Danielle Borgia. And did seek to direct  
12          her attention to the affidavit entered to the file  
13          on October 30th. I have a copy of that fax sent  
14          to her at exhibit 8. Actually it's an email.

15                  I said [as read in]:

16  
17                  Hello, Danielle. We met in room 350 a few  
18                  weeks ago on the 31st of October. The  
19                  business at hand was pushed forward.  
20                  Attached is the affidavit with exhibits I  
21                  served to the file on the 30th. The JP did  
22                  have a copy in her file but as you heard, she  
23                  said she had not read it.

24                  As I said on the record on the 31st, the  
25                  CRA agent and myself had an agreement upon  
26                  which he committed a default. It now appears  
27                  that he, Pagett, is seeking to use the courts  
28                  to commence a new process. I have previously  
29                  left voice messages at 778-349-4419, but have  
30                  yet to hear back from you.

31                  Please read the file attached and then  
32                  call me to discuss this matter at your  
33                  earliest convenience.

34  
35                  In an effort to save the court a bunch of time and  
36                  money. Honestly, to save the court a bunch of  
37                  time and money.

38                  So this was the email I sent to Danielle on  
39                  the 8th -- whoops, it's at tab 8.

40          THE COURT: I was following you.

41          A        Thank you. So we push forward to [as read in]:

42  
43                  Borgia's email to -- Borgia's reply to the  
44                  email indicated that she was being replaced  
45                  by another counsel and that she would forward  
46                  the information to him. She indicated his  
47                  name was Norm Yates.

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**in chief**

1  
2 And that's also part of the email at Tab 8. [As  
3 read in]:  
4

5 On November 30, Affiant did appear at the  
6 Kelowna Law Courts. Again, a man who  
7 identified himself as Norman Yates presented  
8 himself to the court. Affiant directed the  
9 court's attention to the affidavit of October  
10 30th and suggested that the matter could be  
11 resolved simply with the production of  
12 Pagett's oath of allegiance, saving time and  
13 money. The matter was pushed forward to  
14 December 5th.

15 On December 3rd, 2019, Affiant did write  
16 to Norm Yates, referred him to the affidavit  
17 of October 30th. Affiant also asked that  
18 Yates provide him any information or  
19 documents that would rebut Affiant's claim of  
20 an agreement between he and Pagett and of the  
21 default by Pagett, and also to cite any  
22 evidence that would exclude Pagett,  
23 purportedly a person appointed to or holding  
24 an office under legislative authority of the  
25 Parliament of Canada, from swearing an oath  
26 to confirm his --  
27

28 Quote unquote:

29  
30 -- faithful performance.  
31

32 Then in brackets I put *Oaths of Allegiance Act*  
33 (RSC 1985, c. O-1), we talked about it earlier.  
34

35 The letter asked that Yates reply with this  
36 information by December 4th.  
37

38 That's the letter at Tab 9. [As read in]:  
39

40 Mr. Norman Yates, Crown Counsel, c/o Le  
41 Dressay.  
42

43 Mr. Yates. With regard to the above  
44 captioned file, the sworn affidavit submitted  
45 to the court on October 30th reveals evidence  
46 of an agreement between myself in my capacity  
47 as the legal representative for the taxpayer

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1 account ending 708, and the person alleging  
2 to represent Her Majesty in its capacity as  
3 an agent, assign or employee of the CRA by  
4 the name of Chris Pagett.

5 To review, Mr. Pagett did appear in  
6 front of me on January 30th and did present  
7 an offer to furnish information on behalf of  
8 the taxpayer account herein, to which I've  
9 acknowledged and to which I accepted with one  
10 condition; that he deliver within 30 days a  
11 true copy of his oath of allegiance which  
12 would confirm his capacity and his intent to  
13 conduct as a business in good faith as  
14 required by law.

15 Mr. Pagett failed to deliver the  
16 information as required and has since on or  
17 about March 1st, 2019, been in a default  
18 position of my conditional acceptance.  
19 Additionally, as of today's date, I have not  
20 received or been delivered a rebuttal to my  
21 sworn statement or have I seen or been  
22 delivered any evidence that would confirm  
23 that you or Danielle Borgia or Mr. Pagett is  
24 in a position to make any further demands  
25 upon my time.

26 Despite these failings and per the last  
27 point in my affidavit on page 2, I remain  
28 committed to furnish the information sought  
29 by the CRA on the lone condition that Mr.  
30 Pagett deliver to me within a reasonable  
31 time . . .

32  
33 I wrote this on December 3rd. And simply asked  
34 that within a reasonable time a certified true  
35 copy [as read in]:

36  
37 . . . Mr. Pagett deliver a certified true  
38 copy of his oath of allegiance, which would  
39 confirm his intent to conduct his business in  
40 good faith per the Oath of Office Regulations  
41 act.

42 The foregoing is not an attempt to  
43 stall, postpone, or fail to comply with any  
44 or all my duties or responsibilities as  
45 required by law, but to protect all of my  
46 rights and to ensure that my private and  
47 personal information is insulated from any

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1                   bad actors portraying themselves as agents or  
2                   assigns of the tax department --  
3  
4           Quote, unquote:  
5  
6                   -- or Revenue Canada --  
7  
8           Quote, unquote [as read in]:  
9  
10                   -- of which there are many operating from  
11                   various jurisdiction -- jurisdictions, and  
12                   whose intent is to harm and steal from  
13                   hardworking and ordinary Canadians.  
14                   As I stated, the affidavit with exhibits  
15                   was submitted to the court file October 30th,  
16                   2019. It was also shared with Danielle  
17                   Borgia, who assured me that a copy would be  
18                   placed in your file. I believe it is your  
19                   responsibility to read it, absorb the facts  
20                   and in your capacity as an agent for Her  
21                   Majesty, respond in good faith.  
22  
23           I believe that Crown counsels are also sworn  
24           agents of Her Majesty. That's why I wrote that.  
25           I may be wrong that François, playing on his  
26           phone -- he can play on his phone but I can't play  
27           on my phone.  
28                   Is it the case that Crown counsel swear an  
29           oath?  
30   THE COURT: It is.  
31   A       I believe it is.  
32   THE COURT: All lawyers, whether they're Crown counsel  
33           or not --  
34   A       Yeah.  
35   THE COURT: -- swear an oath.  
36   A       Yeah.  
37   THE COURT: Just in becoming a lawyer. To do that you  
38           swear an oath.  
39   A       To the Queen or to the bar?  
40   THE COURT: I don't have the wording in front of me,  
41           but it involves the Queen.  
42   A       Yeah. That's good to know. I wish they'd act  
43           upon it.  
44                   Continuing on with the letter to Yates. [As  
45           read in]:  
46  
47                   Therefore if it is your claim that I, in my

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1 capacity as the legal representative for the  
2 taxpayer herein, and Chris Paget, acting on  
3 behalf of CRA and Her Majesty, do not have an  
4 agreement, please cite the information or  
5 evidence to support this claim by the end of  
6 the day Wednesday, December 4th.  
7

8 The day previous to the postponement of the second  
9 attempted arraignment in a quasi-criminal role.  
10 [As read in]:  
11

12 Additionally, if it is your claim that  
13 persons appointed to or holding an office  
14 that is under the legislative authority of  
15 the Parliament of Canada are not required to  
16 take an oath that would confirm their  
17 faithful performance, please cite the  
18 information or evidence to support this claim  
19 by the end of the day, Wednesday, December  
20 4th. I look forward to your prompt reply.  
21

22 That letter is at Tab 9.

23 THE COURT: Yeah, I've looked at that.

24 MR. LEPINE: Your Honour, Mr. Merrill keeps referring  
25 to a number of tabs. On the copy I have there are  
26 letters. Is it -- this is the affidavit from  
27 March --

28 THE COURT: Yeah, but he's read in most of those  
29 letters.

30 MR. LEPINE: Mm-hmm.

31 THE COURT: I'm not -- I'm not having his affidavit go  
32 in but he's reading it in. I'm allowing him to  
33 read in what he chooses from it as his evidence in  
34 chief.

35 MR. LEPINE: I'm just wondering why, in the copy I have  
36 the tabs are lettered and not numbered.

37 THE COURT: I don't know but he's just referencing the  
38 letter of the 3rd of December, 2019, to Norman  
39 Yates. I don't know what the letter is, but it's  
40 Tab 9 in the booklet I have. But if your -- if  
41 yours are with numbers -- if yours are with  
42 letters instead of numbers, is that what you're  
43 saying? Yeah.

44 A It's all there.

45 THE COURT: Anyway, it's the ninth tab.

46 A The point is Yates again, contrary to his oath of  
47 office, didn't respond. I don't know why nobody

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1           wants to write back. It is so simple.  
2           Oh yeah, December 3rd [indiscernible] write  
3           to Norman Yates. I asked him for evidence -- I  
4           was fine. If anyone had just said, like Chris  
5           said today, that, "I don't swear an oath. I have  
6           no obligation to swear an oath." You could have  
7           picked up the phone and just told me that.  
8   THE COURT: That isn't what he said today.  
9   A       He said he consulted with his supervisor and then  
10          he went silent.  
11   THE COURT: No, he didn't say -- what he said, to be  
12          clear, he says that he swears the oath every  
13          September annually.  
14   A       Right.  
15   THE COURT: He didn't -- you're trying to say right now  
16          that you heard him say that he didn't swear an  
17          oath.  
18   A       No, I said --  
19   THE COURT: That's not what his evidence was.  
20   A       I'm saying, why not just say that? Why not just  
21          tell me that he doesn't have the --  
22   THE COURT: I get --  
23   A       -- capacity to provide an oath.  
24   THE COURT: I get your point, that you think he could  
25          have just told you.  
26   A       In this day and age when everyone's scamming  
27          people and pretending to be tax department  
28          employees, or Revenue Canada employees, calling  
29          every day, I think it's reasonable.  
30   THE COURT: It wasn't asking for money from you, it was  
31          asking to file your tax return with the -- at the  
32          address of the Revenue --  
33   A       Right.  
34   THE COURT: -- Canada Agency.  
35   A       Happy to do it. Which I was happy to do.  
36   THE COURT: So that's -- but that's --  
37   A       I just wanted to make sure --  
38   THE COURT: But that's not a scam, is what I'm trying  
39          to say. Filing a return at the Agency is not  
40          scamming you of anything.  
41   A       But he had yet to --  
42   THE COURT: I --  
43   A       -- clarify that he was with the CRA.  
44   THE COURT: I get --  
45   A       We can move on.  
46   THE COURT: I get your point on that. I do.  
47   A       Thank you.



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1 THE COURT: But --  
2 A Surely you've had the same calls I have.  
3 THE COURT: But it's different than someone trying to  
4 scam you out of money.  
5 A Is it?  
6 THE COURT: Yes.  
7 A How?  
8 THE COURT: Because you have a positive obligation to  
9 file the tax returns. You have a positive duty to  
10 do that even if they don't get hold of you at all.  
11 It's your positive duty to do that. If you --  
12 A In the common law, that's the law?  
13 THE COURT: Under the *Income Tax Act*, that's the law.  
14 A A statute.  
15 THE COURT: That's right.  
16 A It's a statute.  
17 THE COURT: That's the law, so you have that positive  
18 duty.  
19 A No, it's a -- it's a bylaw, it's a statute. It's  
20 not law.  
21 THE COURT: Okay. Well, you can take that position. I  
22 think you will find out at the end of the day when  
23 I rule that it is the law. That you're not going  
24 to like what I say in that regard. Of course it's  
25 the law. Move on.  
26 A Statutes aren't laws. They're contracts.  
27 THE COURT: How did that argument work out for Mr.  
28 Lindsay when he tried it on five occasions?  
29 A Who's Mr. Lindsay?  
30 THE COURT: You know perfectly well.  
31 A I do?  
32 THE COURT: Yes.  
33 A I don't have any idea who that is.  
34 THE COURT: Go ahead.  
35 A Well, you brought it up.  
36 THE COURT: Move ahead.  
37 A For the record I don't know who David Lindsay is.  
38 Pretty common name, there's probably lots of them.  
39 On December 5th, a third attempt --  
40 THE COURT: Which paragraph are you on now?  
41 A I'm on point 25.  
42 THE COURT: [Indiscernible/undertone]. Go ahead.  
43 A [As read in]:  
44  
45 December 5th, Affiant received an email from  
46 Michael Le Dressay who identified himself as  
47 lead counsel wherein he acknowledged delivery

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**in chief**

1           of the Yates letter and indicated his  
2           position that the evidence requested of  
3           Yates, if it exists, was not relevant.  
4

5           And that's Tab 11, the email from Michael Le  
6           Dressay. Actually that's at Tab 11 right here.  
7           So Mr. Le Dressay says [as read in]:  
8

9           Mr. Merrill, I am the lead federal prosecutor  
10          in this firm. I've reviewed the file. I  
11          understand your matter has been scheduled  
12          again. I've reviewed your letter December  
13          3rd sent to Norman Yates.

14          There appears to be some confusion. You  
15          are being prosecuted for failing to file. In  
16          response to a demand --  
17

18          It's not a demand, it's a request. He's  
19          incorrect:  
20

21                 -- from the Canada Revenue Agency --  
22

23          It's actually an offer.  
24

25                 -- if you believe the points raised in your  
26          letter of December 3rd amount to an defence  
27          of that charge, you are free to put forward  
28          those points at trial. We will not, however,  
29          be providing you with the document you have  
30          requested in your letter. It is the Crown's  
31          position that the document you reference as a  
32          condition of responding to the demand, even  
33          if it exists --  
34

35          Chris has said it does exist:  
36

37                 -- is not relevant to the charges before the  
38          court.

39                 This matter is scheduled for arraignment  
40          at two o'clock, Kelowna Provincial Court.  
41          May I suggest you appear in court to answer  
42          the Information. You are free to correspond  
43          with this office by fax or email, however, we  
44          ask you do not phone.  
45

46          They're hard to get hold of anyways. Borgia  
47          didn't answer her phone.

**Steven Merrill (the Accused)**  
**in chief**

1  
2 All our communications need to be in writing.  
3

4 Which I absolutely agree.

5 I responded to Michael Le Dressay on December  
6 5th at 12:27. Restated my position of the default  
7 by Pagett and did say that [as read in]:  
8

9 . . . the simple production of Chris Pagett's  
10 oath will remedy the matter at hand without  
11 conflict and save you, me, Pagett and the  
12 court system much time, trouble and expense.  
13

14 Exhibit's at Tab 12.

15 [As read in]:  
16

17 Dear Sir. Thank you for reaching out. From  
18 my two sworn affidavits submitted October  
19 30th and December 4th, be advised that I am  
20 not Mr. Merrill, I am in fact a man, a human  
21 being, acting in the capacity as a legal  
22 representative for the person named, aka the  
23 taxpayer, a term defined in the Act as a  
24 corporation.

25 With regard to the matter at hand, I'm  
26 aware the government and its alleged  
27 employee, Chris Pagett, seeks to launch a new  
28 agreement at the Kelowna Law Courts and  
29 disregard the existing agreement between  
30 myself and he --  
31

32 Pagett:  
33

34 -- which he initiated on January 30th, 2018,  
35 and which he defaulted upon on or about March  
36 1st, 2018, by failing to speak. Despite the  
37 default and per my affidavits, I remain open  
38 to his offer to furnish the information  
39 sought on the lone condition he prove his  
40 claim, specifically that he is in fact an  
41 agent, assign or employee of Her Majesty and  
42 produce a true copy of his oath of office  
43 within a reasonable time.

44 The simple production of Chris Pagett's  
45 oath will remedy the matter at hand without  
46 conflict and save you, me, Pagett and the  
47 court system much time, trouble and expense.

**Steven Merrill (the Accused)**  
**in chief**

1           Why not simply have your client produce it?  
2           If, however, you wish to ignore the  
3           evidence of the existing agreement with Chris  
4           Pagett and/or cannot produce evidence of his  
5           claim, and insist instead on proceeding in a  
6           court of law, I will consider your offer of a  
7           trial upon disclosure of the jurisdiction in  
8           which you will be proceeding.

9           In this regard I will seek a formal  
10          response to the questions below.

11          Will the stated case be heard under  
12          civil jurisdiction or a criminal  
13          jurisdiction? If a criminal jurisdiction,  
14          the rules of criminal procedure under common  
15          law are very different from the rules of  
16          criminal procedure under the jurisdiction of  
17          an admiralty or military tribunal. Therefore  
18          I will need to know under which criminal  
19          jurisdiction the charges are brought and the  
20          jurisdiction the court is operating under in  
21          order to proceed and intelligibly make a full  
22          answer and defence.

23          Alternatively, will you be claiming to  
24          conduct a criminal action under a statutory  
25          jurisdiction with respect to the statutes of  
26          the Province of British Columbia and/or  
27          Canada? In this case, I will seek that you  
28          and/or the court refer me to the published  
29          rules of criminal procedure under a statutory  
30          jurisdiction and where the nature, cause and  
31          information exist. It will be imperative --  
32          it will be imperative that I obtain if they  
33          exist --

34  
35          In brackets [as read in]:

36  
37          -- the rules of criminal procedure under a  
38          statutory jurisdiction so I might ensure my  
39          right to a fair trial and defence.

40          Or will you be proceeding with a  
41          criminal action as a condition of contract  
42          under admiralty jurisdiction as a military  
43          tribunal or private court? As I do not  
44          remember ever entering into a valid contract  
45          that would establish jurisdiction of the  
46          court in this matter and I deny one exists, I  
47          will demand that you enter the contract into

**Steven Merrill (the Accused)**  
**in chief**

1 evidence.  
2 Finally, is it perhaps the case that you  
3 will proceed -- that you will be proceeding  
4 under a secret jurisdiction? The common law  
5 right to a fair and impartial trial is  
6 included in s. 7 of the Charter as one of the  
7 principles of fundamental justice. Moreover,  
8 every accused person has the right to know  
9 what jurisdiction is being applied in their  
10 case and/or the jurisdiction under which the  
11 court is operating. And you, in your  
12 capacity as a public servant, will have a  
13 duty to disclose or inform the accused of  
14 that jurisdiction as a function of your  
15 office as a federal Crown attorney. I know  
16 of no privilege that would preclude you from  
17 disclosure of the jurisdiction. I agree it  
18 is best to keep communication lines open and  
19 exclusively in writing. Respectfully.  
20

21 That's the correspondence back to Le Dressay, the  
22 lead counsel, according to him, in this matter.

23 Mr. Le Dressay responds December 5th at  
24 12:34, he was very prompt. [As read in]:  
25

26 If you believe the document is relative to  
27 your defence, it is open to you to seek a  
28 court order for disclosure of the document,  
29 as this is a Provincial Court prosecution.  
30

31 Then he puts in brackets, "Criminal jurisdiction."  
32 [As read in]:  
33

34 In order to put forward an application for  
35 disclosure, the matter needs to be arraigned  
36 for trial and the trial judge needs to hear  
37 the application. May I urge you to cooperate  
38 with the arraignment process, set this matter  
39 for trial. If you want to put forward a  
40 disclosure application, we can ask the  
41 judicial case manager for a trial -- for an  
42 early trial judge assignment to accommodate  
43 your application. Your application can be  
44 filed prior to the trial date to be  
45 considered by the assigned trial judge. I  
46 hope this assists you in considering . . . .  
47

**Steven Merrill (the Accused)**  
**in chief**

1           So he responds to that.

2           The jurisdiction at the Provincial Court is  
3 criminal but he puts "criminal jurisdiction" in  
4 brackets. Which I've learned and learned in grade  
5 two, removes it from the text of the paragraph.  
6 That's Tab 13.

7           So we've gone through 27, 28 and 29. So [as  
8 read in]:

9  
10           On December 5th at 2:00 p.m. Kelowna Law  
11 Courts, Affiant did appear again.

12  
13           Third time.

14  
15           He appeared on this occasion alongside a  
16 third Crown attorney.

17  
18           Not Le Dressay, not Yates, not Borgia but a new  
19 man by the name of Domenic Maio. [As read in]:

20  
21           Maio presented a document with the subtitle,  
22 "By indictment." This document did not  
23 include a seal, a flag, a coat of arms nor  
24 any official insignia or logo that would  
25 confirm its origin. The document appears to  
26 detail the testimony of an apparent CRA field  
27 officer, Laila Beam, and was digitally signed  
28 by her and apparently witnessed in front of a  
29 P. Patton at Penticton Law Courts. The names  
30 and signature appear on the page within  
31 boxes.

32  
33           At Tab 14. Names are boxed out, which removes  
34 them from the page. There is no official seal on  
35 the pages. No lag -- no flag, no logo. It  
36 doesn't say CRA, doesn't say the Province of  
37 British Columbia, doesn't say the Country of  
38 Canada. It's a piece of paper.

39           The court file in this particular document,  
40 the "By Indictment" document, is 91448. Which is  
41 not the same court file as we're dealing with now,  
42 which is 9448 -- whoops, 91448-1. So I suspect  
43 that the Crown was having some trouble bouncing  
44 around between Borgia, Yates and Maio and Le  
45 Dressay and didn't get their court file number  
46 correct and/or started a new file.

47           So [as read in]:

**Steven Merrill (the Accused)**  
**in chief**

1  
2           On December 5th at Kelowna Law Courts,  
3           Affiant did appear again on this occasion  
4           beside Domenic Maio. Maio presented a  
5           document . . . The document appears to detail  
6           the testimony of an apparent CRA field  
7           officer, Laila Beam . . .  
8

9           Doesn't detail anything from Chris Pagett.  
10          Apparently witnessed in front of P. Patton. [As  
11          read in]:  
12

13          The judge queried Maio on the "By Indictment"  
14          document and a discussion took place  
15          regarding the jurisdiction in which the Crown  
16          was proceeding. The judge inferred that Maio  
17          should check the Act and he spent some time  
18          flipping through certain sections of it.

19          Affiant did not enter a plea on behalf  
20          of the accused person. Affiant did intimate  
21          to the judge that he had lawful cause for  
22          delaying the information sought by Pagett and  
23          did state again that the entire matter could  
24          be resolved with a simple production of a  
25          piece of paper.  
26

27          Pagett's oath, which he says he took six times.  
28          September of every year he's been employed at the  
29          CRA.  
30

31          The judge became frustrated and intimated the  
32          matter had to be set for trial and attempted  
33          to order Affiant to attend to a case  
34          manager's office. Affiant believes that  
35          judge entered a plea on behalf of the accused  
36          person.  
37

38          As I did not. [As read in]:  
39

40          Maio attempted to present Affiant with  
41          documents, which he did not accept but did  
42          intimate that he could send them through the  
43          mail.

44          A trial date was set without --  
45

46          That's a typo. "A trial date was set," not,  
47          "sent":

**Steven Merrill (the Accused)**  
**in chief**

1  
2 . . . without my agreement.  
3 Affiant did not receive any subsequent  
4 delivery from Domenic Maio.  
5  
6 Point 38 [as read in]:  
7  
8 On or about January 15th, 2020, growing tired  
9 and frustrated with the seemingly obtuse  
10 nature of the Crown's position and confused  
11 by the lack of disclosure and of the  
12 jurisdiction, and with a busy travel  
13 spring --  
14  
15 With a busy -- that's a bit of a typo.  
16  
17 . . . and with a busy travel spring  
18 schedule --  
19  
20 It should say, "With a busy spring travel  
21 schedule."  
22  
23 -- I, Affiant, did complete and send the four  
24 T1 income tax returns on behalf of the  
25 taxpayer account ending 708. The documents  
26 were sent Canada Post registered  
27 (RN448638795CA) and received at Winnipeg on  
28 January 21st, 2020.  
29  
30 The next day I jumped on a plane and left for  
31 Florida.  
32 On -- yeah, now, is there an exhibit there?  
33 Yes, at Tab 15 [as read in]:  
34  
35 Mr. Merrill, I have confirmed with CRA that  
36 the T1 filings referenced in your email below  
37 have been received.  
38  
39 So my point 39 [as read in]:  
40  
41 On or about February 10th, after returning  
42 from a business trip, Affiant confirmed  
43 delivery of the T1 filings and did advise  
44 Michael Le Dressay of the delivery. On or  
45 about the 25th, 2020, Le Dressay did  
46 respond . . . .  
47



**Steven Merrill (the Accused)**  
**in chief**

1 Not Maio, not Yates, not Borgia, but Le Dressay,  
2 who I have yet to meet and is a mystery man.  
3 Probably doesn't exist.  
4

5 . . . Le Dressay did respond to the affiant  
6 via email and did confirm the T1 filings had  
7 been received but that the compliance did not  
8 exempt the prosecution.

9 On or about 26th February, Affiant did  
10 respond to Le Dressay and did state that he  
11 was not willing to negotiate on a sentencing  
12 position in exchange for a guilty plea and  
13 that he had lawful cause for delaying the  
14 filings.  
15

16 That's at Tab 16, I believe. Where I responded,  
17 "Hello, Michael," mystery man. [As read in]:  
18

19 First off, there has not been a plea entered  
20 by me, not on the 31st with Danielle Borgia,  
21 not on November 30th in front of Yates, and  
22 not on December 5th with Maio. If a plea has  
23 been entered, it may have been done by judge  
24 on December 5th. Maybe you should check.

25 Secondly, there's been no disclosure  
26 received. Your friend Domenic was supposed  
27 to follow up but never has.  
28

29 I added:  
30

31 Quite the ragtag team of lawyers you have  
32 there. Laugh out loud. As you should know,  
33 Chris Pagett made offers to me to produce  
34 information for his taxpayer file on or about  
35 November 15th and again on about January  
36 30th, to which I accepted in my capacity as  
37 the legal representative for the taxpayer  
38 account, with one simple and single  
39 condition, that he produce a copy of his oath  
40 of allegiance, i.e., his authority to make  
41 demands on my time or my information and to  
42 confirm his intent and his duty to conduct  
43 his affairs in good faith.

44 If this man, Pagett, is/was indeed a  
45 servant of Her Majesty, he has duty --  
46

47 Capitalize "duty":

Steven Merrill (the Accused)  
in chief

1  
2 -- to speak and/or produce the public  
3 information demanded of him per s. 337 of the  
4 *Criminal Code of Canada*.

5 However, instead of producing his  
6 authority as required by law, or his  
7 credentials or even a quick reply to indicate  
8 he is not a sworn servant of Her Majesty or  
9 that he can't remember swearing an oath, or  
10 that my interpretation of the *Oaths of Office*  
11 *Regulation Act* and the *Oaths of Allegiance*  
12 *Act* is incorrect or that I should write some  
13 other government department to seek a copy of  
14 his oath, he went silent and committed a  
15 default.

16 Subsequently, all I then attempted to do  
17 was point out to your three counsels and the  
18 court by affidavit and during the three  
19 appearances on October 31st, November 30th  
20 and December 5th, is that an apparent agent  
21 of the CRA, Pagett, and servant of Her  
22 Majesty, failed to speak. In doing so,  
23 defaulted on his offers, invitations made by  
24 me in my capacity as the legal representative  
25 for the taxpayer.

26  
27 On which we all agree, I'm the legal  
28 representative for the taxpayer.

29  
30 You will see in my submissions to the file  
31 and to your counsels, I am agnostic to  
32 submitting information or filing a return  
33 and/or contributing money to this corporation  
34 called Canada. I was only seeking a fair  
35 playing field.

36 Unfortunately each of your counsels is  
37 either very dumb or playing dumb and each  
38 chose to ignore the simple facts in evidence  
39 of my dealings with Pagett. And because I am  
40 a busy man and have a busy travel schedule  
41 this spring, I chose to accept Pagett's  
42 offer, despite its failings, file the T1s on  
43 January 15th and move on and spare myself and  
44 yourself and the court much time and money.  
45 I will not accept your offer of a guilty  
46 plea.

47 I suggest you do some additional

**Steven Merrill (the Accused)**  
**in chief**

1 homework on the facts of this affair and have  
2 a look at the previous affidavits submitted  
3 to the file, which include verified copies of  
4 the correspondence sent to Pagett to which he  
5 has admitted receiving. You should also know  
6 that I have written many letters over the  
7 past 15 years to many employees, servants and  
8 agents of the CRA and always --  
9

10 Underscore "always" [as read in]:  
11

12 -- received a prompt reply to an offer, a  
13 question, a query or request for additional  
14 information. I have also written a former MP  
15 and two former federal ministers --  
16

17 Flaherty and Blackburn --  
18

19 -- and again, always received a reply. Even  
20 if it was gobbledygook, it ensured that each  
21 of them stayed compliant to their respective  
22 oaths and in honour as required by law.

23 I fail to see or understand what makes  
24 your or your witness believe that he is  
25 exempt from the law. Is he some sort of  
26 super-duper special public servant who can  
27 choose to sit on his hands and then push  
28 whatever he wants through the courts? Or  
29 maybe he doesn't know how to draft a proper  
30 response or rebuttal when challenged. If  
31 this is the case, I do fear for this so-  
32 called country and for my and for any of the  
33 young people growing up in it. I have two  
34 kids, age 24 and 25. And if this is what we  
35 get going forward then I do fear for them.

36 There is no argument that I failed to  
37 file the T1s until January 15th, 2020. The  
38 issue is whether I had lawful cause not to.  
39 I believe I did and I believe any fair-minded  
40 judge will agree. Especially with a dozen  
41 fraudsters a week pretending to portray  
42 themselves as tax department officials  
43 seeking money. And if pushed to a trial, my  
44 first question to the judge will be to ensure  
45 he or she is acting in good faith.  
46

47 Which I tried to do throughout this affair.

**Steven Merrill (the Accused)**  
**in chief**

1 THE COURT: Just pause there for a minute, Mr. Merrill.  
2 A Call me Steve. Mr. Merrill's a corporation.  
3 THE COURT: We're going to take a 15-minute break right  
4 now. Then we're going to come back to hearing  
5 more of your evidence thereafter.  
6 THE CLERK: Order in court. All rise. Court is  
7 adjourned for afternoon break.  
8

9 (WITNESS STOOD DOWN)

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

14 THE CLERK: Provincial Court is now in session, Your  
15 Honour.

16 Steven Merrill, courtroom 8 please.

17 THE ACCUSED: [Indiscernible/not near mic] nice out  
18 there. Permission to come aboard?

19 THE COURT: Yes.

20 THE ACCUSED: Onto the water. [Indiscernible] phone  
21 [indiscernible]. Should I take an oath on the  
22 Bible again?

23 THE COURT: No. You're -- I'll just remind you, you're  
24 still under oath.  
25

26 **STEVEN MERRILL,**  
27 **recalled.**  
28

29 A Still under oath to God. And you're still acting  
30 in your capacity as a judge sworn to Her Majesty.

31 THE COURT: That's also true.

32 A Excellent.

33 THE COURT: We were around paragraph 50 of your  
34 affidavit, somewhere in that --

35 A I think we're -- we're at 43.

36 THE COURT: Forty three? Which number?

37 A Forty -- 43. Excuse me.

38 THE COURT: Okay.

39 A Actually 42.

40 THE COURT: Go ahead.  
41

42 **EVIDENCE BY THE ACCUSED, CONTINUING:**  
43

44 A [As read in]:  
45

46 On March 3rd, 2020, Affiant reached out again  
47 to Michael Le Dressay with a second demand

**Steven Merrill (the Accused)**  
**in chief**

1                   for disclosure of jurisdiction and I asked  
2                   that he reply within 24 hours but he did not  
3                   receive a response.  
4

5                   Nobody wants to identify the jurisdiction in a  
6                   statutory matter. They say it's criminal but when  
7                   you ask for a victim, you get quasi-criminal. For  
8                   which there's no rules. Right?

9   THE COURT: There are rules.

10   A    Oh, where are they? I've looked.

11   THE COURT: We're not going over this again. It's  
12               exhaustive, the way that you ask the same  
13               questions over and over.

14   A    You just said there were rules. I've been asking  
15           for the rules of the quasi-criminal matter for six  
16           months. Nobody's been able to deliver them or  
17           provide any indication where they are, where they  
18           exist.

19   THE COURT: Give your evidence.

20   A    Maybe I can write you later and ask you where --

21   THE COURT: I'm not your lawyer.

22   A    -- they are.

23   THE COURT: Give your evidence.

24   A    I've asked lawyer about quasi-criminal  
25           jurisdiction. They don't seem to know either.

26               [As read in]:  
27

28                   Affiant verily believes that employees,  
29                   officers and/or agents of the Canada Revenue  
30                   Agency, including supervisors, commissioners,  
31                   deputy ministers and ministers have an  
32                   obligation to support and/or defend their  
33                   invitations, offers and queries made of  
34                   taxpayers or representatives thereof. And a  
35                   public duty to speak when prompted with  
36                   return questions and/or correspondence for  
37                   taxpayers or representatives thereof, and to  
38                   conduct their dealings in a prompt and  
39                   courteous fashion and within a reasonable  
40                   time and in good faith on Her Majesty's  
41                   behalf.

42  
43                   Is that clear? [As read in]:  
44

45                   The CRA's Taxpayer Bill of Rights Guide at s.  
46                   5 states that:  
47

**Steven Merrill (the Accused)**  
**in chief**

1                   You have the right to be treated  
2                   professionally, courteously, and fairly  
3

4           It also states at s. 7 something very similar, the  
5           Taxpayer Bill of Rights.  
6

7           Affiant submits that Chris Pagett committed a  
8           default upon the initial offer he made to  
9           Affiant to supply information to his file by  
10          failing to respond or reply to Affiant's  
11          conditional acceptance delivered to him on  
12          November 16th, and to his subsequent notice  
13          delivered December 17th, and to furnish  
14          Affiant with a true copy of his oath of  
15          allegiance.

16          Affiant submits that Chris Pagett  
17          committed a default of his second offer made  
18          to Affiant, assumedly to file T1 returns.  
19

20          I assume that was the offer within the envelope  
21          that he tried to deliver on January 30th but left  
22          on the ground in a 7-Eleven store at the corner of  
23          Bernard and Gordon. Assumed the second offer and  
24          again [as read in]:  
25

26                 . . . by failing to respond or reply to  
27                 Affiant's conditional acceptance of February  
28                 5th, and subsequent to furnish Affiant with a  
29                 true copy of this oath of allegiance.  
30

31          Chris Pagett could have very simply just said,  
32          "You're a quack. I don't have an oath. I don't  
33          have to produce it." Fine. But he didn't. He  
34          didn't say anything.  
35

36          Affiant submits that he had lawful cause to  
37          delay a submission of information to Pagett's  
38          file and/or file T1 returns on behalf of the  
39          taxpayer's account ending 708, the name Steve  
40          Merrill, until such time that Pagett verified  
41          his position, his capacity and his intent to  
42          act in good faith by furnishing Affiant with  
43          a true copy of his oath of allegiance.  
44

45          Simple. [As read in]:  
46

47          Affiant submits that in his capacity as the

**Steven Merrill (the Accused)**  
**in chief**

1                   legal representative --

2

3           Quote unquote:

4

5                   -- for the taxpayer account, he had a duty --

6

7           I had a duty:

8

9                   -- to verify Pagett's capacity and intent and  
10                  especially in light of various groups and  
11                  fraudsters posing as officials or agents of  
12                  the --

13

14          Quote, unquote:

15

16                  -- tax department and who demand immediate  
17                  payment and threaten court action. This is  
18                  happening every day.

19

20                  Affiant anticipated and expected at the  
21                  very least a response or reply from Pagett  
22                  indicating that he is or was possibly exempt  
23                  from swearing an oath or maybe that he could  
24                  not locate a copy of his oath, or that he  
25                  suggests affiant write to another agency,  
26                  perhaps Freedom of Information, for a copy of  
27                  his oath. Or by citing the law or statute  
28                  that would aid him in a counterclaim. But  
29                  instead received only silence.

30

31                  Affiant submits that each and every time  
32                  he has previously written to employees of the  
33                  Canada Revenue Agency and their supervisors  
34                  or elected officials, either with a query or  
35                  in response to an invitation, offer or query,  
36                  he has always --

37

38          Underscore "always" [as read in]:

39

40                  -- received a courteous and timely reply and  
41                  is supplying copies of correspondence  
42                  beginning with a query made to a CRA  
43                  collections officer and ending with an answer  
44                  from the Minister of National Revenue as an  
45                  example of how public officials are bound by  
46                  oath to speak when queried by the sovereign  
47                  people of Canada.

48

49          Which I believe I am one.

**Steven Merrill (the Accused)**  
**in chief**

1           So the first example is a copy of a letter  
2           dated June 15th at Tab 17. Two thousand nine,  
3           June 15th. Maybe things have changed since then.  
4           Once again from me, the man, Steven James  
5           Merrill, surname, given name, care of Begbie Road,  
6           where I've lived for 20 years.  
7   THE COURT: Madam Clerk, can you just give this note to  
8           the JCM, just to tell her I don't think this  
9           matter is going to complete today and we'll need  
10          more time.  
11          Go ahead, just keep going.  
12   A       I just want your full and undivided attention.  
13   THE COURT: What's that?  
14   A       Just want the full and undivided attention --  
15   THE COURT: Yes.  
16   A       -- of the judge sworn to Her Majesty.  
17   THE COURT: That's what you're getting.  
18   A       Excellent. I really do appreciate that.  
19   THE COURT: But I am also trying to make sure that I  
20            arrange that there's sufficient court time on  
21            another day to complete, because it's obviously  
22            not going to quite complete today.  
23   A       Right.  
24   THE COURT: Go ahead.  
25   A       So on June 15th, 2009, I began a correspondence  
26            with a girl, I believe a girl, Carla Chikone  
27            [phonetic]. She was with the Southern Interior  
28            B.C. Tax Services office, Winnipeg Street,  
29            Penticton, where Pagett works, and it says in his  
30            affidavit that he resides, which is interesting.  
31            There was a number of questions but I said  
32            [as read in]:  
33  
34            Please find below a number of questions  
35            portrayed -- pertaining to your actions.  
36  
37          The fifth question was:  
38  
39            Your requirement to pay order states the  
40            following. In paragraphs 1, the moneys --  
41  
42          Spelled M-o-n-e-y-s:  
43  
44            -- otherwise due and immediately payable.  
45            Two, all other moneys --  
46  
47          M-o-n-e-y-s:



**Steven Merrill (the Accused)**  
**in chief**

1  
2           -- otherwise payable.  
3  
4       And at four:  
5  
6           The monies that within 90 days would  
7           otherwise loan or advance.  
8           My question pertains to the term  
9           "moneys" --  
10  
11       M-o-n-e-y-s:  
12  
13           -- which is not defined anywhere in the  
14           *Income Tax Act*.  
15  
16           A little preamble there, I had asked Carla  
17       over the phone if she accepted gold coins. One  
18       ounce gold coins issued by the Royal Canadian mint  
19       and have a \$50 denomination on them, and I asked  
20       her if she accepted gold coins. She then hung up.  
21       This was previous to this letter. So that's what  
22       prompted my letter.  
23   THE COURT: Okay, look. The matter that's before us  
24       has nothing to do with money.  
25   A       Well, it has everything to do with --  
26   THE COURT: Because it's about --  
27   A       -- the fact that, as crazy as that sounds --  
28   THE COURT: I know, but it's about -- I mean, I get  
29       what line of work that you're in and I get what  
30       you're saying in that regard. But really it's not  
31       about whether you owed any tax money, it's about  
32       whether you filed the return --  
33   A       No, no, no. No, this is an example of a letter  
34       written to Carla where I asked the question to  
35       Carla, because what she was looking for in an RTP  
36       was monies, m-o-n-e-y-s. I went to the *Income Tax*  
37       Act and could not find --  
38   THE COURT: I know but --  
39   A       -- a definition for monies.  
40   THE COURT: But there's nothing that I'm dealing with  
41       that deals with monies. That's why I don't  
42       understand why you're going over this now.  
43   A       This is an example of the letter. I know, it  
44       sounds like a crazy question, right?  
45   THE COURT: Well, because --  
46   A       But --  
47   THE COURT: Because I'm dealing with compliance with

**Steven Merrill (the Accused)**  
**in chief**

1           filing a return, not about whether any monies --  
2 A       I understand.  
3 THE COURT: -- are owing or not.  
4 A       I understand. The letter, Carla responded to. So  
5       as crazy as that question may sound to you, to me  
6       it doesn't sound crazy at all, because there's no  
7       definition for monies in the *Income Tax Act*.  
8       Nowhere, anywhere. In fact there's no definition  
9       for monies anywhere --  
10 THE COURT: I don't want to get at --  
11 A       -- in statute.  
12 THE COURT: You're sidetracking by trying to talk about  
13       or find out whether you could pay your taxes in  
14       gold or what -- of some other method, some payment  
15       in kind. It really has nothing to do what I have  
16       to decide, so I do want you to move on.  
17 A       Yeah.  
18 THE COURT: It's not helping me on what I have to  
19       decide here about whether someone did or did not  
20       comply with the requirement.  
21 A       Right. So my question to Carla was [as read in]:  
22  
23                 Can you please confirm all of the various  
24                 forms of monies acceptable for amounts due to  
25                 the Canada Revenue Agency.  
26  
27 THE COURT: But your even reading this in isn't helping  
28       because I don't really care what she would or  
29       wouldn't say about monies, because I'm not --  
30 A       But I do.  
31 THE COURT: Well --  
32 A       And she responded. In the very next page, if you  
33       flip the page --  
34 THE COURT: You might care but you need to give  
35       evidence that's relevant.  
36 A       I am.  
37 THE COURT: No, you're --  
38 A       Yes, I am.  
39 THE COURT: -- not. No, you're not.  
40 A       Yes, I am. Carla responded. Carla, in section 5  
41       of her reply back in 2009, to the taxpayer, Steve  
42       Merrill, all upper -- all uppercase letters [as  
43       read in]:  
44  
45                 With regards to your question in paragraph 5,  
46                 we recommend that you seek legal counsel to  
47                 assist with you -- to assist with the

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in chief

1 interpretation of the *Income Tax Act* and the  
2 definition of monies as stated on the  
3 requirement to pay.  
4

5 Carla didn't go silent. Carla knew she's not able  
6 to go silent. Carla responded in writing to the  
7 question.

8 Quickly, later on, the following month in  
9 2009, I received a letter and we can skip through  
10 the entire letter and go back to the second-last  
11 paragraph. Where Jean-Pierre Blackburn, who is  
12 the Minister of National Revenue at the time,  
13 stated very clearly in writing and signed it, that  
14 the Receiver General for Canada is only obliged to  
15 accept payment that the *Currency Act* recognizes as  
16 legal tender. The point is, Jean-Pierre Blackburn  
17 responded to the question.

18 I then wrote back in August 2009, to  
19 Jean-Pierre Blackburn and I said, "Dear Mr.  
20 Blackburn." Delivered by registered mail. [As  
21 read in]:  
22

23 On June 15th I submitted the following  
24 question to Ms. Carla Chikone, collections  
25 officer at the Penticton TSO: Can you please  
26 confirm all the various forms of money  
27 acceptable for amounts due to the Canada  
28 Revenue Agency?  
29

30 Reasonable.  
31

32 I was advised in her response to seek legal  
33 counsel to assist with the definition of  
34 monies, which has been done at considerable  
35 expense.

36 Mr. Blackburn, in your letter to me of  
37 July 2nd, you stated:  
38

39 The Receiver General for Canada is only  
40 obliged to accept payment that the  
41 *Currency Act* recognizes as legal tender.  
42

43 Section 8 of the *Currency Act* says a tender  
44 of payment of money is a legal tender if it  
45 is made in coins that are current under  
46 section 7 and (b), in notes issued by the  
47 Bank of Canada pursuant to the *Bank of Canada*

Steven Merrill (the Accused)  
in chief

1 Act intended for circulation in Canada.

2 My counsel, which Carla suggested I seek  
3 out, identified that a definition of money --  
4

5 Not with an S on it but money, m-o-n-e-y:  
6

7 -- is contained in the *Financial*  
8 *Administration Act* - see below. Money  
9 includes negotiable instruments. The  
10 definition of negotiable instrument from the  
11 *Financial Administration Act* is as follows:  
12

13 negotiable instrument includes any  
14 cheque, draft, traveller's cheque, bill  
15 of exchange, postal note, money order,  
16 postal remittance or any other similar  
17 instrument;  
18

19 Mr. Blackburn, I am confused. My counsel  
20 recommended that I seek an answer to the  
21 following question: If the Receiver General  
22 for Canada is only obliged to accept payment  
23 of money recognized as legal tender, is a  
24 payment to the CRA of money as defined in the  
25 *Financial Administration Act* a violation of  
26 the law? It is of considerable urgency that  
27 you clarify this matter so that I may comply  
28 with my legal obligations as quickly as  
29 possible. I would also respectfully request  
30 that you direct Ms. Chikone to halt her  
31 collection tactics until such time that  
32 clarification is received.  
33

34 I copied that letter to Ron Cannon, he was the MP  
35 at the time for Kelowna, Lake Country.

36 On November 18th, 2009, Mr. Blackburn, the  
37 Minister of National Revenue, wrote back. [As  
38 read in]:  
39

40 I am writing in response to correspondence  
41 received from your office --  
42

43 He writes to Cannon here in September 10, 2009:  
44

45 -- in which you included a copy of  
46 correspondence from your constituents, Steven  
47 James Merrill, concerning the definition of

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**in chief**

1 monies. The Department of Justice has  
2 provided the following opinion.

3  
4 There's a kind of a bunch of gobbledygook about s.  
5 8 of the *Currency Act* provides that legal tendered  
6 payment is legal tender if it is made in toonies,  
7 loonies, dimes, nickels or pennies. Very  
8 confusing.

9 And then B, he says, "In notes issued by the  
10 Bank of Canada." Which suggests only cash. Coins  
11 from the mint, cash from the Bank of Canada, is  
12 the only form of payment the CRA accepts.

13 In addition he said [as read in]:

14  
15 The Canada Revenue Agency can accept cheques  
16 issued in accordance with the *Bills of*  
17 *Exchange Act*. I trust the information I've  
18 provided will help you respond.

19  
20 At Tab 22, on April 19th, 2013, I sent via  
21 registered mail a letter to Matt Taylor  
22 [phonetic], agent 1226, care of the Surrey office.  
23 [As read in]:

24  
25 Mr. Taylor. The most recent account  
26 statement for the aforementioned taxpayer  
27 dated February 25th indicates an amount due  
28 of one oh three thousand. The income tax  
29 fails to provide a definition for the term  
30 money or monies and raises a question as to  
31 what forms of payment are acceptable; on the  
32 issue there should be no ambiguity.

33 I will accept the amount due and  
34 immediately forward payment on the condition  
35 that you provide a simple yes or no answer to  
36 the following question: Will the Canada  
37 Revenue Agency or the Receiver General  
38 accept, reconcile or set off an account  
39 balance due with the presentment of money as  
40 per the definition of the term "money" in the  
41 *Financial Administration Act*?

42 As a sworn public official of Canada, I  
43 demand you provide an answer to this question  
44 within 14 days of receipt -- receipt of this  
45 registered mailing. Statutory word magic is  
46 not necessary, nor is any legal advice from  
47 you or your team leaders. Take note that

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**in chief**

1                   your failure to provide an answer to this  
2                   question within 14 days of receipt of this  
3                   registered mail will constitute a default, at  
4                   which point I will expect you immediately to  
5                   cease all collection actions.  
6  
7                   That was April 28th. Look at the date of the  
8                   letter I received back --  
9       THE COURT: Sir, I'm not looking because none of what  
10                  you're saying is relevant.  
11       A       Yeah, it is.  
12       THE COURT: No, it's not.  
13       A       Mr. Taylor responds on --  
14       THE COURT: Who's going to be the --  
15       A       -- April 29th.  
16       THE COURT: -- finder of fact here?  
17       A       Sorry?  
18       THE COURT: Who's going to be the finder of fact of  
19                  this matter today, you or me?  
20       A       Well, I'm presenting the facts.  
21       THE COURT: You think you're presenting the facts but  
22                  you're not. You're not presenting relevant facts.  
23       A       This is sworn testimony.  
24       THE COURT: It doesn't matter. It's --  
25       A       I put my hand --  
26       THE COURT: -- not relevant.  
27       A       -- on a Bible.  
28       THE COURT: But it's not relevant evidence.  
29       A       It is to the fact that he --  
30       THE COURT: It's not relevant whether in 2009 they were  
31                  going to let you pay your income tax by gold coins  
32                  or by cash or by cheque and that you are saying  
33                  that you weren't going to pay until they could  
34                  define how it was going to -- the proper way to  
35                  pay. That has nothing to do with you complying --  
36       A       What's relevant --  
37       THE COURT: -- with filing -- sir, just listen to me.  
38       A       I am.  
39       THE COURT: It has nothing to do with what I'm dealing  
40                  with today and that is your requirement to file.  
41       A       Which I did. On April 29th, judge, 10 days after  
42                  the letter to Matt Taylor, he wrote back.  
43       THE COURT: I don't want to hear any more about what  
44                  happened in 2009.  
45       A       He wrote back.  
46       THE COURT: It's irrelevant. Sir, what happened in  
47                  2009 is irrelevant. I'm cutting you off from

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**in chief**

1           talking about what happened in 2009, because I've  
2           listened patiently long enough to know it's  
3           totally irrelevant.  
4    A       The point is, he wrote back right away. And  
5           clarified the question. That's the point. Within  
6           10 days, he wrote back.  
7    THE COURT: The point is whether you had lawful reason  
8           not to file in relation to the requirement.  
9    A       I'm presenting --  
10   THE COURT: That's the point and so --  
11   A       And I did have lawful --  
12   THE COURT: -- you keep trying to change the point.  
13   A       I did have lawful cause.  
14   THE COURT: Well, then tell me about that, sir. I'm  
15           waiting to hear it.  
16   A       That's what I'm doing. Every time I've written  
17           the CRA, every time I've written a minister, every  
18           time I wrote Cannon, guess what? They always  
19           respond. This is evidence that they always  
20           respond. There's a reason for that. Because  
21           they're sworn agents of Her Majesty. And they  
22           cannot default on this process. They have to  
23           respond. And it's been my experience they always  
24           do. Always.  
25           I've written judges and they respond.  
26   THE COURT: Move on with your evidence.  
27   A       You got it.  
28   THE COURT: That's it? Is that what you're saying?  
29   A       Yeah.  
30   THE COURT: Okay.  
31   A       That's my sworn testimony --  
32   THE COURT: No, I get your point --  
33   A       -- with my hand on the Bible.  
34   THE COURT: I get it that you believe that he had a  
35           positive duty to respond and that he didn't and  
36           that you believe that that's what justified you in  
37           not complying with the requirement, because you  
38           said it was an offer that he had breached in some  
39           way, and that so therefore you had -- didn't have  
40           any legal obligation in that regard. In addition  
41           to the fact that you say it was not for you in  
42           your personal capacity, but rather in the name of  
43           some fictitious person.  
44           I've got your points on all of that. But if  
45           you have nothing further to add, then I'll just be  
46           needing to ask the Crown if they have any cross-  
47           examination.

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**in chief**

1 A Sure.  
2 THE COURT: So you're done in chief. So now it's the  
3 turn for the Crown to see what cross-examination,  
4 if any, that they would have.  
5 MR. LEPINE: I have no questions, Your Honour.  
6 THE COURT: No questions, okay. So Mr. Merrill, then  
7 you can step back down over here.  
8 A Call me Steve. Can you call me Steve?  
9 THE COURT: No. Sir, but what you can do is step down.  
10 A I'm not sir. My name is Steve.  
11 THE COURT: Step down.  
12 A Why can't we call each other by our names?  
13  
14 (WITNESS EXCUSED)  
15  
16 THE COURT: Did you have any other evidence that you  
17 were calling?  
18 THE ACCUSED: Sorry?  
19 THE COURT: Were you calling any other evidence?  
20 THE ACCUSED: Sorry?  
21 THE COURT: Were you calling any other evidence?  
22 THE ACCUSED: All my evidence is in my --  
23 THE COURT: Any other --  
24 THE ACCUSED: -- sworn affidavit.  
25 THE COURT: I know, but --  
26 THE ACCUSED: [Indiscernible/overlapping voices] --  
27 THE COURT: -- there's no other witnesses? You have no  
28 other --  
29 THE ACCUSED: [Indiscernible/overlapping voices]  
30 sworn --  
31 THE COURT: -- evidence?  
32 THE ACCUSED: -- affidavit. My witness was kicked out  
33 of this courtroom.  
34 THE COURT: Well, that's because witnesses are supposed  
35 to wait outside the courtroom until they've given  
36 their evidence.  
37 THE ACCUSED: She walked right in the courtroom. So  
38 did he. He wasn't waiting outside the courtroom.  
39 THE COURT: Because he hadn't heard any evidence,  
40 because he was the first witness.  
41 THE ACCUSED: My friend Rosalie hadn't heard any  
42 evidence either.  
43 THE COURT: She heard -- she was hearing the  
44 evidence --  
45 THE ACCUSED: She never --  
46 THE COURT: -- of --  
47 THE ACCUSED: -- heard anything.



## Proceedings

1 THE COURT: Well [indiscernible/overlapping voices] --  
2 THE ACCUSED: You booted her out, or the sheriffs did.  
3 THE COURT: She was listening to the evidence --  
4 THE ACCUSED: There was no evidence presented.  
5 THE COURT: -- of the agent. Yes, she was.  
6 THE ACCUSED: No, she wasn't. There was no  
7 [indiscernible/overlapping voices] --  
8 THE COURT: And she -- and she --  
9 THE ACCUSED: -- on the stand.  
10 THE COURT: -- blurted out that she was going to be a  
11 witness and I said --  
12 THE ACCUSED: [Indiscernible] --  
13 THE COURT: -- well, if you're a witness that you need  
14 to wait outside the courtroom until your evidence  
15 is given.  
16 THE ACCUSED: No, that's not what happened.  
17 THE COURT: Well, sir --  
18 THE ACCUSED: The sheriffs --  
19 THE COURT: -- you --  
20 THE ACCUSED: -- threatened me --  
21 THE COURT: You and I are going to have to agree to  
22 disagree. You're calling no further evidence --  
23 THE ACCUSED: I can't.  
24 THE COURT: Okay. Fair enough.  
25 THE ACCUSED: You booted my witness out of the  
26 courtroom.  
27 THE COURT: That is true that I said anybody giving  
28 evidence would have to wait outside the courtroom  
29 until it was time for them --  
30 THE ACCUSED: But nobody [indiscernible] --  
31 THE COURT: -- to give their evidence.  
32 THE ACCUSED: Nobody was giving evidence. I was  
33 captured by the sheriff and detained and tortured  
34 and then was brought back into the penalty box.  
35 THE COURT: It's just --  
36 THE ACCUSED: Rosalie --  
37 THE COURT: It's just not true, what you're saying.  
38 There was --  
39 THE ACCUSED: Yes, it is.  
40 THE COURT: There was a witness giving --  
41 THE ACCUSED: [Indiscernible] --  
42 THE COURT: -- evidence. There was evidence being  
43 called and you might recall it otherwise, but Mr.  
44 Pagett had started his evidence and --  
45 THE ACCUSED: No, he hadn't.  
46 THE COURT: -- was giving it.  
47 THE ACCUSED: No, he hadn't. I got captured before

## Proceedings

1           Pagett took the stand, because I was in the box  
2           when Pagett took the stand.  
3   THE COURT: Okay, well, fair enough but I did say  
4           that --  
5   THE ACCUSED: Well, fair enough [indiscernible] --  
6   THE COURT: -- people had to wait outside the courtroom  
7           until they'd given their evidence. I didn't say  
8           she couldn't give evidence. I said --  
9   THE ACCUSED: One of the sheriffs said, "That's it. No  
10           more -- no more people in the courtroom." She got  
11           thrown out.  
12   THE COURT: Well, I did --  
13   THE ACCUSED: She did nothing wrong. She was sitting  
14           here politely.  
15   THE COURT: Sir, you play the victim card well.  
16   THE ACCUSED: I'm not a victim. There's no --  
17   THE COURT: Well, good.  
18   THE ACCUSED: -- victim here.  
19   THE COURT: Then stop talking like one.  
20   THE ACCUSED: What do you mean?  
21   THE COURT: It's 4:16.  
22   THE ACCUSED: I would like to call witnesses, for the  
23           record.  
24   THE COURT: Then where are they? Call them in.  
25   THE ACCUSED: Yeah.  
26   THE COURT: Call them. We can start your next witness.  
27           And if they can come in right now, fine, but if  
28           they can't, then it won't happen. You've got to  
29           be here with your witness.  
30   THE ACCUSED: And my witness was here. [Indiscernible]  
31           check [indiscernible] get hold of her. I'll give  
32           her -- I'll give her a call. You have 10 minutes?  
33   THE COURT: Uh, what I was going to say is I've been  
34           trying to see when there could be just a bit more  
35           court time available as long as it wouldn't be  
36           very long from now, because -- and I've been told  
37           by the judicial case manager that -- that August  
38           4th, which is not very long from now, two weeks  
39           away, August 4th, that this could complete then.  
40           Are -- I mean, I look at both of you but I'll  
41           start here. Are you available as Crown on that  
42           date?  
43   MR. LEPINE: It's fine for the Crown, yes.  
44   THE COURT: And -- and for you, are you able to attend  
45           on August 4?  
46   THE ACCUSED: [Indiscernible/not near mic].  
47   THE COURT: For what reason?

## Proceedings

1 THE ACCUSED: I've got a camping trip planned for two  
2 weeks with my kids.

3 THE COURT: Well, you do know that the Crown is seeking  
4 jail with this. You wouldn't be doing much  
5 camping if -- if you end up being detained.  
6 Surely you didn't plan a camping trip in the  
7 middle of this trial where the Crown tells you  
8 they're seeking jail.

9 THE ACCUSED: I honestly thought this guy wasn't going  
10 to proceed. It's so ridiculous. The filings have  
11 been done. They have the filings. How ridiculous  
12 is this? What a waste of time. I gave Pagett  
13 every opportunity --

14 THE COURT: I know that --

15 THE ACCUSED: -- to respond to me.

16 THE COURT: I know that's --

17 THE ACCUSED: And he didn't.

18 THE COURT: That's your view, that he had a positive  
19 duty to respond.

20 THE ACCUSED: I have evidence.

21 THE COURT: You've said that about 50 times now, so  
22 I've got your point.

23 THE ACCUSED: Exactly, and I'll say it once more.  
24 He -- we have evidence that he didn't respond.

25 THE COURT: He agrees he didn't respond.

26 THE ACCUSED: Yeah.

27 THE COURT: As he says, because he was advised not to  
28 respond to you. Now --

29 THE ACCUSED: That's never been the case before.

30 THE COURT: -- this could complete on Tuesday the 4th  
31 of August. And I don't want to stream this out  
32 for months, I want to close it one way or the  
33 other. I'm going to direct that this matter  
34 continue on Tuesday, the 4th of August. You'll  
35 need to be here at court at 9:00 a.m. for that  
36 purpose.

37 THE ACCUSED: So I can be assaulted again in a quasi-  
38 criminal jurisdiction?

39 THE COURT: It's to your advantage --

40 THE ACCUSED: Remember, you've entered the plea at this  
41 time.

42 THE COURT: That's absolutely correct, I did. It's to  
43 your advantage to have a bit of extra time in this  
44 degree. If you have another witness, you could  
45 have that witness here for --

46 THE ACCUSED: I've got 10 of them.

47 THE COURT: Well, if it's relevant, what they have to

## Proceedings

1           say, I would hear it. If it's not --  
2 THE ACCUSED: It is.  
3 THE COURT: -- I won't.  
4 THE ACCUSED: It's relevant.  
5 THE COURT: It's returnable on the 4th of August and  
6       you'll need to be here at court at 9:00 a.m.  
7 THE ACCUSED: You've got a whole day for that?  
8 THE COURT: No, I don't have a whole day.  
9 THE ACCUSED: You're going to need it.  
10 THE COURT: We'll see.  
11 THE ACCUSED: I offered to settle this matter first  
12       thing this morning.  
13 THE COURT: The 4th of August at 9:00 a.m., sir.  
14       You're free to go.  
15 THE ACCUSED: Steve. Steve.  
16 THE COURT: You're free to go.  
17 THE ACCUSED: Not sir. I offered to settle this matter  
18       first thing this morning.  
19 THE CLERK: [Indiscernible].  
20 THE COURT: What's that?  
21 THE CLERK: [Indiscernible] Crown [indiscernible].  
22 THE COURT: Which notice are you referencing?  
23 THE CLERK: Um --  
24 THE COURT: Oh, excuse me, right here. Yes, sorry.  
25 THE CLERK: Steven Merrill, courtroom 8, please.  
26 MR. LEPINE: Thank you.  
27 THE COURT: I don't think I have any of the formal  
28       exhibits. Do I have everything?  
29 THE CLERK: I have the exhibits, Your Honour.  
30 THE COURT: Okay, good.  
31 THE ACCUSED: Permission to come aboard.  
32 THE COURT: Yes.  
33 THE ACCUSED: I don't want to get wet.  
34 THE COURT: What -- what are you handing him there?  
35       Just --  
36 THE CLERK: The JCM scheduling notice.  
37       [Indiscernible/overlapping voices] --  
38 THE COURT: [Indiscernible] but you're to be here on  
39       that date and time, just simply because I've  
40       pronounced it regardless of what the paper says.  
41       But the paper just confirms what I've said about  
42       the court date.  
43 THE ACCUSED: You're acting on your oath of allegiance  
44       to Her Majesty so I'll trust that.  
45 THE COURT: Well --  
46 THE ACCUSED: I'll trust that Bible.  
47 THE COURT: I sure hope you do. Thank you.

**Proceedings**

1 THE ACCUSED: Sure hope you do.

2 THE CLERK: Order in court. All rise. Court is now  
3 adjourned for today.  
4

5 (PROCEEDINGS ADJOURNED TO AUGUST 4, 2020 AT  
6 9:30 A.M.)  
7

8 Transcriber: B. Ladd  
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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.



B. Ladd  
Court Transcriber