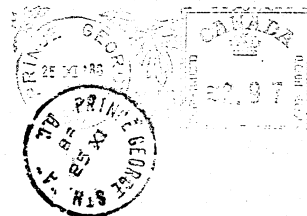
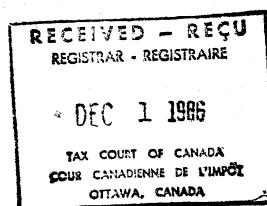
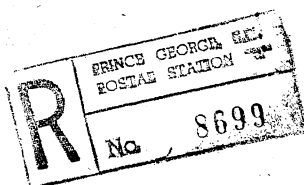


Mr. Daniel J. Lavigne, Co-ordinator,  
International Humanity House,  
2253 Bodard Road,  
Prince George, B.C.  
V2K 1L4



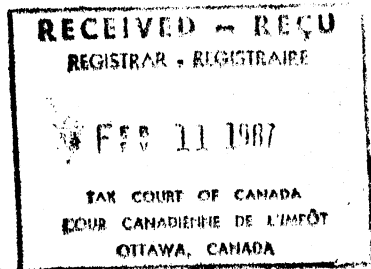
REGISTRAR OF THE TAX COURT OF CANADA  
CENTENNIAL TOWERS  
200 KENT STREET  
OTTAWA, CANADA  
K1A 0M1



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86-1901(IT)  
TAX COURT OF CANADA  
IN RE the Income Tax Act



BETWEEN:

DANIEL J. LAVIGNE

Appellant

- and -

THE MINISTER OF NATIONAL REVENUE

Respondent

REPLY TO NOTICE OF APPEAL

In reply to the Notice of Appeal received by the Tax Court of Canada on December 1, 1986, with respect to the Appellant's 1985 taxation year, the Minister of National Revenue, the Respondent, says:

A. STATEMENT OF FACTS

1. Except as hereinafter expressly admitted, he does not admit any of the statements of fact contained in the Notice of Appeal.
2. On September 3, 1986, the Respondent assessed the Appellant for his 1985 taxation year pursuant to Subsection 152(7) of the Income Tax Act because the Appellant had failed to file his Income Tax Return for that year as required by Section 150 of the Act.
3. In so assessing the Appellant, the Respondent relied upon the following assumptions of fact, inter alia:
  - (a) during his 1985 taxation year, the Appellant worked as a real estate agent for Prince Realty (1976) Ltd., and had commission income of \$32,219.00;
  - (b) the Appellant's taxable income for 1985 was calculated on the following basis:

Commission Income	\$32,219.00
Less:	
Estimated Auto and Salesman Expenses	<u>8,943.00</u>
Total Income	\$23,276.00
Less:	
Deductions for C.P.P. and U.I.	<u>941.00</u>
Net Income	\$22,335.00
Less:	
Basic Personal Exemption	<u>4,140.00</u>
Taxable Income	<u><u>\$18,195.00</u></u>

(c) the amount of tax payable by the Appellant for his 1985 taxation year was properly determined by the Respondent in accordance with the provisions of the Income Tax Act.

B. THE STATUTORY PROVISIONS UPON WHICH THE RESPONDENT RELIES AND THE REASONS WHICH HE INTENDS TO SUBMIT.

4. The Respondent relies, inter alia, upon Section 3, and Subsections 5(1), 150(1) and 152(7) of the Income Tax Act, and upon the Canadian Charter of Rights and Freedoms, being Part I of the Constitution Act, 1982, Schedule B, Canada Act 1982 1982, c. 11 (U.K.)
5. The Respondent submits that the Appellant has properly been assessed for his 1985 taxation year in accordance with the provisions of the Income Tax Act.
6. He further submits that the provisions of the Income Tax Act by which the Appellant was assessed for his 1985 taxation year do not violate any of his rights or freedoms as guaranteed by the Canadian Charter of Rights and Freedoms.

WHEREFORE the Respondent submits this appeal be dismissed.

DATED at Vancouver, British Columbia, this 6<sup>th</sup> day of February, 1987.

B. Paris

B. Paris  
Solicitor for the Respondent

TO: The Registrar  
Tax Court of Canada  
200 Kent Street  
OTTAWA, Ontario  
K1A 0M1

AND TO: Mr. Daniel J. Lavigne  
2433 Buttonbush Crescent  
Mississauga, Ontario  
L5L 1T4



86-1901(IT)  
TAX COURT OF CANADA  
IN RE the Income Tax Act

BETWEEN:

DANIEL J. LAVIGNE

Appellant

- and -

THE MINISTER OF NATIONAL REVENUE

Respondent

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REPLY TO NOTICE OF APPEAL

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Department of Justice  
Vancouver Regional Office  
2800 - 1055 West Georgia Street  
Vancouver, B.C.  
V6E 3P9

VT-80523 (BP)

666-3385

Disk No. E1

TAX COURT OF CANADA  
COUR CANADIENNE DE L'IMPÔT

MINUTE – PROCÈS-VERBAL

JUDGE – JUGE:

THE HONOURABLE ASSOCIATE CHIEF JUDGE D.H. CHRISTIE

NO.

86-1901 (17)

DATE:

June 3 1988

PLACE – ENDROIT

TORONTO, ONTARIO

APPELLANT – APPELANT:

DANIEL J. LAVIGNE

COUNSEL – PROCUREURS

APPELLANT – APPELANT:

In person

RESPONDENT – INTIME:

Mrs. Patricia Lee for Respondent.

STENO:

Mrs. Sarah Nicholson  
(Nethercut & Company Limited)

TIME: 0930 to 1005

TEMPS:

DECISION:

Appeal dismissed.

L.W. Hiscocke

REGISTRAR OF THE COURT  
REGISTRAIRE DE LA COUR

Sittings in the City of Toronto, Ontario  
the third day of June, 1988

Presiding: His Honour Judge Gauthier, Associate Chief Judge.

Appellant.

DANIEL J. LAVIGNE

86-1901

and  
Minister of National Revenue

Respondent.

Appellant appears in person  
Ms. Patricia Lee, counsel for Respondent

Reporter: Mrs Sarah Nicholson (retiree - R. J. H.)

<sup>Transcript</sup>  
DANIEL JOSEPH LAVIGNE of P.O. Box 2159 Postal  
Station "A" Mississauga, Ontario is during affirming  
Witness makes motion to refer case to a court before  
Judge & Jury.  
The Appellant motion  
The Honourable witness motion  
Witness makes statement on oath.  
No cross examination.

Appellant submits that written material is given - no direct opposing  
Argument. This case is heard.

Decision  
1005

Appellant dismissed

L.N. Stuckee  
Court's Registrar

Tax Court of Canada



Cour canadienne de l'impôt

86-1901(IT)

86-1901(IT)

DANIEL J. LAVIGNE,

DANIEL J. LAVIGNE,

Appellant,

appelant,

v.

c.

THE MINISTER OF NATIONAL REVENUE,

LE MINISTRE DU REVENU NATIONAL,

Respondent.

intimé.

Appeal heard June 3, 1988, at the  
city of Toronto, Ontario, by

Christie A.C.J.T.C.

Counsel at hearing

For the appellant:  
The appellant himself

For the respondent:  
P. Lee

Appel entendu le 3 juin 1988 en la  
ville de Toronto (Ontario) par

Christie J.C.A.C.I.

Procureurs à l'audience

Pour l'appelant :  
L'appelant lui-même

Pour l'intimé :  
P. Lee

JUDGMENT

It is ordered and adjudged  
that the appeal with respect to the  
1985 taxation year be and the same  
is hereby dismissed.

Signed at Ottawa, Canada,  
this 8th day of June, 1988.

JUGEMENT

Par les présentes, il est  
ordonné que l'appel à l'égard de  
l'année d'imposition 1985 soit  
rejeté.

Signé à Ottawa, Canada,  
ce 8<sup>e</sup> jour de juin 1988.

D. H. CHRISTIE

A.C.J.T.C.C. - J.C.A.C.C.I.

I HEREBY CERTIFY that the above document is a  
copy of the original filed of record in the Registry  
of the Tax Court of Canada the 8<sup>th</sup> day

of June 1988.  
Signed this 8<sup>th</sup> day of June 1988.

Registrar  
Tax Court of Canada



Nethercut & Co. Ltd.

Toronto, Ontario

TAX COURT OF CANADA

IN RE: The Income Tax Act

BETWEEN:

86-1901(IT)

DANIEL J. LAVIGNE,

Appellant

- and -

THE MINISTER OF NATIONAL REVENUE,

Respondent

\*\*\*\*\*

Held before His Honour, the Associate Chief Judge D.H. Christie of the Tax Court of Canada, in the Tax Court of Canada Courtroom No. 1, 9th Floor, Sun Life Centre, West Tower, Toronto, Ontario on Friday, June 3, 1988.

REASONS FOR JUDGMENT

(Delivered orally from the Bench at Toronto, Ontario on June 3, 1988.)

APPEARANCES:

Mr. Daniel J. Lavigne on his own behalf.

Ms. S. Patricia Lee for the Respondent

Mr. L. Hiscoke - Registrar

\*\*\*\*\*

Nethercut & Co. Ltd.,  
Official Reporters,  
185 Richmond Street West,  
Toronto, Ontario,  
M5V 1V3.

Per: Sarah Nicholson, CVR.



Nehercut & Co. Ltd.

Toronto, Ontario

2

Toronto, Ontario  
June 3, 1988.

1

HIS HONOUR: I will now deliver judgment

2

in the appeal of Daniel J. Lavigne v. The Minister of

3

National Revenue.

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This appeal related to the Appellant's  
1985 taxation year. The Notice of Appeal is dated 21  
November, 1986 and reads:

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"As required of me to appeal the  
confirmation of the above noted  
assessment by the minister I submit the  
following information.  
Your government, your society, is  
guilty of a willful involvement in the  
gross immorality/insanity of the nuclear  
arms race. The end of which shall, in  
all probability, be heralded by tens of  
thousands of loud and deadly explosions  
of atomic, biological, chemical and  
hydrogen bombs.

No government or society can claim the  
'right' to so vilely risk the very  
extinction of mankind; to so wantonly  
and contemptuously degrade and destroy  
the very 'humanity' of our present lives.  
No such 'right' exists.

My humanity, the fact and reason of my



*Neithercut & Co. Ltd.*

*Toronto, Ontario*

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existence as a human being, prevents me and absolutely forbids me from aiding and assisting those who so willfully, vilely and contemptuously risk the very extinction of mankind.

To meet the requirements of my conscience, I have refused, since 1980, to file tax returns or pay taxes to a society that willingly participates in plans and preparations that entail the will and capacity to murder hundreds of millions of peaceful members of mankind within hours and risk the possible extinction of civilization a few months thereafter; a society that trains tens of thousands of young men and women to launch, when ordered, weapons that will not only then end civilization, but weapons that, by the very fact of their existence cause the fibre of society to unravel at an ever accelerating pace; weapons of such devastating force and such vast numbers that they now cause the super powers and other nuclear powers to build and test even more of these same weapons



*Nethercut & Co. Ltd.*

*Toronto, Ontario*

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in a foolish and insane quest for  
'security' from their own kind.  
I cannot and refuse to accept your  
government's edict that the fact of my  
birth, the fact of my existence, places  
me within its powers and that I must, by  
virtue of their enactments, support  
their vile participation in the nuclear  
arms race.  
Yet, rather than declare an  
alternate/parallel government as is my  
right, guaranteed me by your  
government's acceptance of the United  
Nations resolution #1514(XV) Paragraph  
2, 'All peoples have the right to self-  
determination; by virtue of that right  
they freely determine their political  
status and freely pursue their economic,  
social and cultural development.'; I am  
prepared to gamble that your society is  
not yet so consumed by its deadly  
determination to protect various  
lifestyles as to refuse to recognize  
that some individuals are committed to  
the utilization of reason before





*Nethercut & Co. Ltd.*

*Toronto, Ontario*

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1 passion.  
2 In keeping with my commitment to reason,  
3 with my firm belief that humanity is now  
4 reduced to a simple choice of (a)  
5 reason, involving honest compromise or  
6 (b) the extinction of civilization as we  
7 know it, I ask that this court recognize  
8 the need for and the right of  
9 individuals to opt out of the arms race  
10 by recognizing the validity of Canada's  
11 'Charter of Rights' and use its  
12 provisions guaranteeing 'Freedom of  
13 Conscience' to order the Canadian  
14 government to cease and desist from  
15 attempting to force me, through its  
16 agent, Revenue Canada, to support its  
17 involvement in the nuclear arms race and  
18 the export of Canadian produced  
19 conventional military weapons to Third  
20 World nations.  
21 To this end I ask that the Tax Court of  
22 Canada vacate the attached assessment  
23 and that it order the Canadian  
24 government to pay back to me all taxes  
25 ever collected by them from me in all



*Nethercut & Co. Ltd.*

*Toronto, Ontario*

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1 and whatever forms they employed.  
2 I further ask that it order the income  
3 tax act amended to conform with the  
4 Charter of Rights thereby giving  
5 conscientious objectors to war and  
6 preparations for war the right to  
7 redirect that portion of their taxes now  
8 used to perpetuate the madness of  
9 military spending towards more peaceful  
10 pursuits such as alleviating the hunger  
11 and suffering of the majority of the  
12 citizens of Third World nations.  
13 I further ask that it order the income  
14 tax act amended to conform with the  
15 Charter of Rights thereby restraining  
16 Revenue Canada from securing ex-parte  
17 garnishee orders and ex-parte orders to  
18 pay which utilize the force of threats  
19 against third parties (i.e. employers,  
20 secretaries, paymasters, company  
21 accountants, etc.) to force  
22 conscientious objectors to war and  
23 preparations for war to support the  
24 Canadian government's participation in  
25 the nuclear arms race.



*Neithercut & Co. Ltd.*

*Toronto, Ontario*

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1 I further ask that the court award me  
2 costs in the amount of \$100,000.00 per  
3 year of my refusal to partially  
4 recompense me for the efforts and costs  
5 of communicating the moral imperative of  
6 our era to citizens, governments,  
7 military and political leaders, peace  
8 activists and peace groups worldwide and  
9 to partially recompense me for the loss  
10 of income caused me by the Canadian  
11 government as the demands of my  
12 conscience made me limit my income so as  
13 to limit the amount of money the  
14 government could then 'legally' seize  
15 from me to perpetuate its involvement in  
16 the insanity of the nuclear arms  
17 race.  
18 I further ask that the court declare  
19 that the present Canadian government's  
20 actions depicting Canada as a suzerainty  
21 of the United States of America and its  
22 actions condemning Canada to the  
23 insanity of the arms race to be illegal  
24 if not treasonous and that it order the  
25 Canadian government to cease and desist



*Nethercut & Co. Ltd.*

*Toronto, Ontario*

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1 in those actions.  
2 I am determined to entrench my right  
3 (and thereby everyone's right) to refuse  
4 to participate in the insanity of the  
5 arms race and ask that the Canadian  
6 government be adequately represented at  
7 this appeal. I shall be calling on  
8 several arms experts, ambassadors,  
9 senior military leaders and disarmament,  
10 negotiators of the Nato Alliance and  
11 Warsaw Pact nations and others to  
12 present their views on the possibility  
13 and probability of a nuclear war in the  
14 foreseeable future utilizing the greater  
15 number of all nuclear and other weapons  
16 of mass murder then available. I shall  
17 also seek to have the President Of The  
18 United States Of America and the General  
19 Secretary of The Union Of Soviet  
20 Socialist Republics justify to the  
21 peaceful majority of mankind their  
22 governments moral and prudential  
23 arguments for continuing the arms race.  
24 In the event that the Canadian  
25 government, apprized of my determination



*Nethercut & Co. Ltd.*

*Toronto, Ontario*

1 in this matter, should wish to have the  
2 matter held in abeyance while a review  
3 of a possible peace tax fund is  
4 undertaken, I shall agree to such a wish  
5 with the proviso that a judge of the  
6 Supreme Court of Canada agree and that  
7 my agreement will not prejudice my plea  
8 at law and that my plea shall be heard  
9 before the Supreme Court of Canada and  
10 that I shall be offered the assistance  
11 of the Canada Court Challenge Program to  
12 present my plea."

13 At the hearing this morning, the  
14 Appellant reaffirmed what is set out in this Notice of  
15 Appeal.

16 The Reply to the Notice of Appeal is  
17 dated 6 February, 1987. It reads:

18 "STATEMENT OF FACTS

19 1. Except as hereinafter expressly  
20 admitted, he does not admit any of the  
21 statements of fact contained in the  
22 Notice of Appeal.

23 2. On September 3, 1986, the  
24 Respondent assessed the Appellant for  
25 his 1985 taxation year pursuant to



Nethercut & Co. Ltd.

Toronto, Ontario

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Subsection 152(7) of the Income Tax Act because the Appellant had failed to file his Income Tax Return for that year as required by Section 150 of the Act.

3. In so assessing the Appellant, the Respondent relied upon the following assumptions of fact, inter alia:

- (a) during his 1985 taxation year, the Appellant worked as a real estate agent for Prince Realty (1976) Ltd., and had commission income of \$32,219.00;
- (b) the Appellant's taxable income for 1985 was calculated on the following basis:

Commission Income	\$32,219.00
Less: Estimated Auto and Salesman Expenses	<u>8,943.00</u>
<u>Total Income</u>	\$23,276.00
Less: Deductions for C.P.P. and U.I.	<u>941.00</u>
Net Income	\$22,335.00
Less: Basic Personal Exemption	<u>4,140.00</u>
Taxable Income	<u>\$18,195.00</u>

- (c) the amount of tax payable by the Appellant for his 1985 taxation year was properly determined by the



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Respondent in accordance with the provisions of the Income Tax Act.

THE STATUTORY PROVISIONS UPON WHICH THE RESPONDENT RELIES AND THE REASONS WHICH HE INTENDS TO SUBMIT.

4. The Respondent relies, inter alia, upon Section 3, and Subsections 5(1), 150(1) and 152(7) of the Income Tax Act, and upon the Canadian Charter of Rights and Freedoms, being Part I of the Constitution Act, 1982, Schedule B, Canada Act 1982 1982, c. 11 (U.K.)

5. The Respondent submits that the Appellant has properly been assessed for his 1985 taxation year in accordance with the provisions of the Income Tax Act.

6. He further submits that the provisions of the Income Tax Act by which the Appellant was assessed for his 1985 taxation year do not violate any of his rights or freedoms as guaranteed by the Canadian Charter of Rights and Freedoms."

The **onus** is on the Appellant to establish on a balance of probabilities that the



Nehercut & Co. Ltd.

Toronto, Ontario

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1 assessment of tax by the Respondent is in error. This  
2 has been laid down in numerous judicial decisions  
3 binding on this Court, including judgments of the  
4 Supreme Court of Canada.

5 The Court was informed by the Appellant  
6 this morning that he is not challenging the method by  
7 which he was assessed or the amount of the assessment.  
8 There is simply nothing before me that can be regarded  
9 as discharging the burden of proof resting on the  
10 Appellant.

11 To the extent that this appeal can be  
12 regarded as being founded on opposition to the use of  
13 tax revenue for military purposes, for reasons of  
14 conscience and involving reliance on the Canadian  
15 Charter of Rights and Freedoms, it is disposed of by  
16 what was recently said by Mr. Justice Addy of the  
17 Federal Court, Trial Division in Prior v. The Queen, 88  
18 DTC at 6207.

19 In the light of what I have said, this  
20 appeal cannot succeed and it must be and is dismissed.

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23 CERTIFIED CORRECT:

24 *S. Nicholson*  
25 Sarah Nicholson, CVR.  
Reporter.





Revenue Canada      Revenu Canada  
Taxation              Impôt

FOR PARTICULARS, SEE PART 3 BELOW  
VOIR DÉTAILS À LA PARTIE 3 CI-DESSOUS  
REMITTANCE FORM - FORMULE DE VERSEMENT

If name or address as shown is not correct, please print the correction below.  
Si le nom ou l'adresse est inexact, faites la rectification ci-après en majuscules

Family or Last Name - Nom de famille	Usual First Name and Initials - Prénom usuel et initiales
Care of Address - Adresse aux soins de	
Number, Street or P.O. Box or R.R. No. - Numéro, rue ou n° de C.P. ou de R.R.	
City, Province, Postal Code - Ville, province, code postal	

ENTER AMOUNT OF PAYMENT  
INSCRIRE LE MONTANT DU PAIEMENT

1

Departmental use only - Réservé à l'usage du Ministère

Sub-Code  
Sous-code

Segment Code  
Code de segment

Statement Code  
Code de relevé

29

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Please check (✓) appropriate area below  
Veuillez cocher (✓) la case appropriée, ci-dessous

☐

Payment on Arrears  
Paiement sur arriérés

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Pre-payment tax year  
Paiement anticipé, année fiscale 19\_\_

ACCOUNT NUMBER  
NUMÉRO DE COMPTE

Your payment may be made where you bank or to:  
Vous pouvez faire le paiement à votre institution bancaire ou à:  
Taxation Centre - Centre fiscal

1



Revenue Canada      Revenu Canada  
Taxation              Impôt

T 451R REV. 1984

2

- If payment is made where you bank, detach and present parts 1 and 2 to the teller. Retain part 2 for your record of payment after it is receipted by the teller. See reverse.

- Si le paiement est fait à votre institution bancaire, détachez les parties 1 et 2 et présentez-les à la caissière. Gardez la partie 2 comme preuve de votre paiement, après qu'elle a été quittancée par la caissière. Voir au verso.

ACCOUNT NUMBER

NUMÉRO DE COMPTE

ENTER AMOUNT OF PAYMENT

INSCRIRE LE MONTANT DU PAIEMENT



Revenue Canada      Revenu Canada  
Taxation              Impôt

NOTICE OF ASSESSMENT  
AVIS DE COTISATION

T 451 REV. 1984

FEDERAL AND BRITISH COLUMBIA

DATE      SEPTEMBER 03, 1986

ACCOUNT NO.  
N° DE COMPTE

424 536 241

TAXATION YEAR  
ANNÉE D'IMPOSITION

1985

REVISED TAXABLE INCOME

\$18,195.00

FEDERAL TAX

\$3,127.00

PROVINCIAL TAX

\$1,533.40

CANADA PENSION PLAN CONTRIBUTION  
ON SELF EMPLOYED EARNINGS

NIL

EMPLOYMENT INSURANCE  
BENEFIT PAYMENT

NIL

COTISATION POUR R.P.C. SUR GAINS  
D'UN TRAVAIL INDÉPENDANT

RENTI PRESTATIONS  
D'ASSURANCE-CHÔMAGE

REVENU IMPOSABLE RÉVISÉ

IMPÔT FÉDÉRAL

IMPÔT PROVINCIAL

STATEMENT OF ACCOUNT - ÉTAT DE COMPTE

PENALTY

NIL

PÉNALITÉ

INSTALMENT INTEREST

NIL

INTÉRÊT SUR ACOMPTES

ARREARS/REFUND INTEREST

\$100.05

INTÉRÊT ARRIÉRÉS/REMB.

CURRENT YEAR BALANCE

\$3,362.90

SOLDE DE L'ANNÉE COURANTE

PREVIOUS BALANCE (INCLUDES INTEREST)

\$34.81

SOLDE ANTÉRIEUR (INTÉRÊT COMPRIS)

DANIEL LEVIGNE

2253 BEDARD RD

PRINCE GEORGE, BC

V2K 1L4

THIS AMOUNT IS OWING  
AND IS HEREBY REQUESTED  
CE MONTANT EST Dû  
ET DEMANDÉ PAR LA PRÉSENTE

BALANCE UNPAID

\$3,397.71

SOLDE IMPAYÉ

3

EXPLANATION OF CHANGES - EXPLICATION DES CHANGEMENTS

AN ASSESSMENT WAS PREPARED ON THE BASIS OF INFORMATION PRESENTLY AVAILABLE ON YOUR RECORDS. SHOULD YOU HAVE ANY ADDITIONAL INFORMATION WHICH WOULD AFFECT THIS ASSESSMENT, YOU SHOULD SUBMIT IT EITHER TO YOUR DISTRICT OFFICE OR TAXATION CENTRE. THIS ASSESSMENT OF FEDERAL (AND PROVINCIAL/TERRITORIAL) TAXES PAYABLE FOR THE YEAR 1985 HAS BEEN MADE IN ACCORDANCE WITH SUBSECTIONS 152(7) AND 14(8) OF THE INCOME TAX ACT AND THE INCOME TAX (ACT OF BRITISH COLUMBIA) RESPECTIVELY.

IMPORTANT - PLEASE SEE REVERSE SIDE OF  
THIS FORM  
RETAIN PART 3 FOR YOUR RECORDS

H.G. ROGERS  
DEPUTY MINISTER, DEPARTMENT OF NATIONAL REVENUE, TAXATION  
SOUS-MINISTRE, MINISTÈRE DU REVENU NATIONAL, IMPÔT

IMPORTANT - VOIR VERSO DE LA  
PRÉSENTE FORMULE  
CONSERVEZ LA PARTIE 3



## NOTICE OF OBJECTION

FEB 13 1987

TAX COURT OF CANADA  
COUR CANADIENNE DE L'IMPÔT

- For use by Individuals or corporations to serve a formal objection to an assessment, reassessment, ~~reassessment~~ **reassessment** or redetermination of a loss under the provisions of the Income Tax Act.
- A separate Notice of Objection must be filed in respect of EACH ASSESSMENT, REASSESSMENT, DETERMINATION or REDETERMINATION OF A LOSS, against which an objection is taken. If the facts and reasons set out in one Notice are identical to the facts and reasons in another, this may be indicated and one statement of facts and reasons will be sufficient.
- TWO completed copies of this Notice (signed by the taxpayer, if an individual, or by an authorized officer if a corporation) are to be sent by REGISTERED MAIL to the Deputy Minister of National Revenue for Taxation, 875 Heron Road, Ottawa, Ontario, K1A 0L8. The envelope containing the Notices must be postmarked within 90 days after the date shown in the Notice of Assessment, Reassessment, Determination or Redetermination of a Loss, against which an objection is taken.
- It is suggested that taxpayers initially attempt to resolve any disagreement with the Department of National Revenue concerned before filing a formal Notice of Objection. In the event that the disagreement is not resolved please ensure the required Notice of Objection is properly filed within the 90-day period mentioned above.

NAME AND ADDRESS OF TAXPAYER (Print)	TELEPHONE (including area code)
DANIEL J. LAVIGNE 2252 BEDARD ROAD, PRINCE GEORGE, B.C. V2K 1L4	RESIDENCE 604-561-1819 BUSINESS 604-561-2100

## DETAILS OF NOTICE AGAINST WHICH OBJECTION IS TAKEN

Please check <input checked="" type="checkbox"/> the appropriate box and provide details hereunder.	<input checked="" type="checkbox"/> NOTICE OF ASSESSMENT <input type="checkbox"/> NOTICE OF REASSESSMENT	<input type="checkbox"/> NOTICE OF DETERMINATION OF A LOSS <input type="checkbox"/> NOTICE OF REDETERMINATION OF A LOSS
DATE OF MAILING OF (RE) ASSESSMENT OR (RE) DETERMINATION SEPTEMBER 03, 1986	NOTICE SERIAL No. (If printed on Notice)	TAXATION YEAR 19 85
DISTRICT TAXATION OFFICE SURREY, B.C. V3T 5E6	SOCIAL INSURANCE No., IDENTIFICATION No. OR ACCOUNT No. 424-536-241	

## STATEMENT OF FACTS AND REASONS

Provide a complete statement of the Facts upon which the objection is based and set out the Reasons for the objection:  
(If space is insufficient, attach a separate sheet)

I OBJECT TO THE ATTACHED ASSESSMENT FOR THE FOLLOWING AND OTHER REASONS OF WHICH YOU SHALL BE MADE AWARE.

YOUR GOVERNMENT, YOUR SOCIETY, IS GUILTY OF A WILLFUL INVOLVEMENT IN THE GROSS IMMORALITY/INSANITY OF THE NUCLEAR ARMS RACE; THE END OF WHICH SHALL, IN ALL PROBABILITY, BE HERALDED BY THOUSANDS OF LOUD AND DEADLY EXPLOSIONS OF ATOMIC, BIOLOGICAL, CHEMICAL AND HYDROGEN BOMBS.

NO GOVERNMENT OR SOCIETY CAN CLAIM THE "RIGHT" TO SO VILELY RISK THE VERY EXTINCTION OF HUMANITY; TO SO WANTONLY AND CONTEMPTUOUSLY DEGRADE AND DESTROY THE VERY "HUMANITY" OF OUR PRESENT LIVES. NO SUCH "RIGHT" EXISTS.

BY HUMANITY, THE FACT AND REASON OF MY EXISTENCE AS A HUMAN BEING PREVENTS ME AND ABSOLUTELY FORBIDS ME FROM AIDING AND ASSISTING THOSE WHO SO WILLFULLY, VILELY AND CONTEMPTUOUSLY RISK THE VERY EXTINCTION OF HUMANITY.

I ASK AND DEMAND THAT THIS ASSESSMENT BE VACATED; THAT YOUR GOVERNMENT PAY BACK TO ME ALL TAXES EVER COLLECTED BY THEM FROM ME IN ALL AND WHATEVER FORMS THEY EMPLOYED.

I ASK AND HOPE THAT YOUR GOVERNMENT DEVELOP BACKBONE SUFFICIENT TO SAY "NO!" TO THOSE WHO WOULD HAVE CANADA BE PARTY TO A HURDEROUS MADNESS.

I ASK AND HOPE THAT YOU RECOGNIZE YOUR DUTY IN THIS MATTER.

NAME AND ADDRESS OF AUTHORIZED AGENT (If applicable)	TELEPHONE (including area code)

## OBJECTION

Notice of Objection is hereby given from the ASSESSMENT, REASSESSMENT, DETERMINATION or REDETERMINATION OF A LOSS as detailed above.	
Name (Print)	DANIEL J. LAVIGNE
Signature	<i>Daniel Lavigne</i>
Date	SEPTEMBER 03 19 86
Position or Office	MEMBER, HUMANITY

3 DANIEL LAVIGNE  
2253 BEDARD RD  
PRINCE GEORGE

BC

27  
V2K 1L4

TAXATION CENTRE - CENTRE FISCAL

LINE ON RETURN LIGNE DE LA DECLARATION	DESCRIPTION	DESCRIPTION	AMOUNT ASSESSED MONTANT ÉTABLI
SEP 03, 1986	ACCOUNT NO. - N° DE COMPTE 424 536 241	TAXATION YEAR - ANNÉE D'IMPOSITION 1985	SURREY V3T 5E 6
150	Total Income	Revenu total	\$23,276
223	- Total Deductions	- Total des déductions	\$941
224	= Net Income	= Revenu net	\$22,335
	+ Forward Averaging Withdrawal Amount	+ Retrait du montant d'étalement accumulé	
235	- Total Personal Exemptions	- Total des exemptions personnelles	\$4,140
	- Other Deductions	- Autres déductions	
260	= Taxable Income	= Revenu imposable	\$19,195
420	Net Federal Tax	Impôt fédéral net	\$3,127.00
427	+ Net Provincial Tax	+ Impôt provincial net	\$1,533.40
	+ CPP Payable	+ RPC à payer	
	+ UI Repayment	+ Remboursement d'A.-C.	
435	= Total payable	= Total à payer	\$4,660.40
440	Total Tax Deducted	Total de l'impôt retenu	\$1,611.00
	+ Provincial Tax Credit/Refundable Quebec Abatement	+ Crédit d'impôt provincial /Abattement du Québec remboursable	
	+ Child Tax Credit	+ Crédit d'impôt pour enfants	
	+ CPP Overpayment	+ Paiement en trop au RPC	
	+ UI Overpayment	+ Paiement en trop d'A.-C.	
	+ Instalments and/or Payment on filing	+ Acomptes provisionnels et/ou paiement sur production	
	+ Other Credits	+ Autres crédits	
	= Total Credits	= Total des crédits	\$1,611.00
	Balance (Total Payable-Total Credits)	Solde (total à payer-Total des crédits)	\$3,049.40
	±Penalties	±Pénalités	\$213.45DR
	±Instalment Interest	±Intérêts sur acomptes provisionnels	
	±Arrears Interest	±Intérêt sur arriérés	\$100.05DR
	+ Credit Interest	+ Intérêt créditeur	
	= Balance (Includes Interest and/or Penalties)	= Solde (comprend les intérêts et/ou les pénalités)	\$3,362.90DR
	±Previous Balance (Includes Interest and/or Penalties)	±Solde antérieur (comprend les intérêts et/ou les pénalités)	\$34.81DR
	= Balance Due	= Solde dû	\$3,397.71

SUMMARY OF CHANGES - SOMMAIRE DES CHANGEMENTS

IF YOU HAVE ANY QUERIES REGARDING YOUR ASSESSMENT, YOU MAY  
CONTACT THE VANCOUVER DISTRICT OFFICE AT 689-5411 OR FOR  
LONG DISTANCE CALLS IN BRITISH COLUMBIA 1-800-663-9033 AND IN  
YUKON AND NORTHEASTERN BRITISH COLUMBIA 1-800-663-0451.

H.G. ROGERS

DEPUTY MINISTER, DEPARTMENT OF NATIONAL REVENUE, TAXATION - SOUS-MINISTRE, MINISTÈRE DU REVENU NATIONAL, IMPÔT



## NOTIFICATION OF CONFIRMATION BY THE MINISTER

The formal objection(s) which you have made to the notice(s) of assessment for income tax in respect of taxation year(s) **1985** has (have) been carefully considered in accordance with paragraph 165(3)(a) of the Income Tax Act.

The Minister of National Revenue has considered the facts and reasons set forth in your Notice(s) of Objection and hereby confirms that the assessment(s) has (have) been made in accordance with the provisions of the Income Tax Act for the following reasons:

subsection 152(7) of the Act provides that the Minister is not bound by a return or information supplied by or on your behalf and notwithstanding such return or information the Minister may assess the amount of tax payable by you; that in the absence of proper proof and accounting records and upon investigation of all the facts, the Minister has under subsection 152(7) of the Act assessed the tax payable by you for the taxation year.

Dated at **Vancouver** this **7th** day of **November, 1986**

To: **Daniel J. Lavigne**  
**2253 Bedard Road**  
**Prince George**  
**British Columbia**  
**V2K 1L4**

Minister of National Revenue

Per:   
Chief of Appeals

**R. L. McGuire**  
**Appeals Division**  
**Vancouver District Office**  
**Department of National Revenue,**  
**Taxation**

And to:

✓  
IN THE FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE THE INCOME TAX ACT

T-2020-88

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA	
FILED	OCT 20 1988
G. P. WATSON REGISTRY OFFICER — FONCTIONNAIRE DU GREFFE	
TORONTO, ONT.	

BETWEEN:

DANIEL J. LAVIGNE

PLAINTIFF

AND

HER MAJESTY THE QUEEN

DEFENDANT

STATEMENT OF CLAIM

(FILED THIS 20<sup>th</sup> DAY OF OCTOBER, 1988)

NOTICE OF APPEAL IN RESPECT OF THE PLAINTIFF'S 1985  
TAXATION YEAR IS HEREBY GIVEN FROM THE DECISION OF THE TAX COURT  
OF CANADA DATED JUNE 8th, 1988 AND MAILED ON JUNE 23rd, 1988.

A. STATEMENT OF FACTS

1. SINCE 1980, THE PLAINTIFF, PURSUANT TO HIS RECOGNITION OF HIS EXISTENCE AS A MEMBER OF MANKIND HAS CHOSEN TO LIVE IN A MANNER RECONCILABLE WITH THE HIGHEST ASPIRATIONS OF MANKIND AS OPPOSED TO LIVING IN SILENT ACQUIESCENCE TO THE DAILY DEBASEMENT OF LIFE AS PRACTICED AND CAUSED BY THOSE WHO ACCEPT, CONDONE, LEGALIZE AND PROMOTE THE "RIGHT" OF DIFFERING "GOVERNMENTS", "NATIONS", "PEOPLES", "SOCIETIES" AND "SOVEREIGN STATES" TO PARTICIPATE IN AND FORCE THEIR CITIZENS PARTICIPATIONS IN PLANS AND PREPARATIONS THAT INVOLVE THE WILL AND THE CAPACITY TO MURDER HUNDREDS OF MILLIONS OF DEFENCELESS FELLOW HUMAN BEINGS BY USE OF NUCLEAR AND OTHER WEAPONS OF MASS MURDER.

2. SINCE 1980, PURSUANT TO THE PLAINTIFF'S DECLARATION THAT HE IS A FREE MAN WITH AN UNASSAILABLE RIGHT AND CONCURRENT AND UNAVOIDABLE DUTY TO REFUSE TO SUPPORT THOSE FEARFUL AND COWARDLY SOCIETIES WHO ALLOW THE GREED OF VILE AND VIOLENT MEN TO "LAWFULLY" RISK HUMANITY'S VERY EXISTENCE BY THE THREATENED USE OF NUCLEAR AND OTHER WEAPONS OF MASS MURDER, THE PLAINTIFF HAS REFUSED TO EITHER FILE TAX RETURNS OF PAY TAXES TO THE DEFENDANT AS DEMANDED BY THE DEFENDANT AND HAS CEASELESSLY CHALLENGED THE DEFENDANT TO DEVELOP COURAGE SUFFICIENT TO CHARGE THE PLAINTIFF FOR WILLFULLY EVADING THE PAYMENT OF TAXES AND HAVE THE MATTER PUT OVER FOR TRIAL BEFORE A JUDGE AND JURY.

3. SINCE 1980, PURSUANT TO THE PLAINTIFF'S BELIEFS AND MORE SO SINCE 1984 PURSUANT TO THE PLAINTIFF'S DELIVERY OF THE FOLLOWING STATEMENT TO THE DEFENDANT:

con't.... /2

3. SIRS AND MADAMES,

ATTACHED FIND A PHOTO-COPY OF A DEMAND TO PAY BY YOUR AGENTS, REVENUE CANADA.

I REJECT THAT DEMAND. I AM A FREE HUMAN BEING . I DO NOT BELONG TO YOUR KIND.

I AM A FREE MAN AND HAVE BUT ONE LIFE TO LIVE. I AM FORCED TO LIVE IT SIDE BY SIDE WITH FOOLS WHO HAVE NO CONCEPT OF FUTURE OR SENSE OF DUTY TO HUMANITY.

ANNIHILATION OF ALL LIFE FORMS BY STUPID, POWER HUNGRY FOOLS SUCH AS YOURSELVES IS AGONIZINGLY POSSIBLE.

I SEE NO PROSPECTS THAT YOU AND YOUR KIND WILL EVER ADDRESS YOURSELVES TO THE PRESENT GRIM REALITY.

I ASK YOU: TO WHERE SHOULD A CONCERNED HUMAN BEING TURN ... WITHOUT BEING TURNED UPON? TO WHICH COURT SHOULD HE ADDRESS HIS FEARS OF A POLLUTED/CONTAMINATED FUTURE? ....THAT WILL LISTEN? ... AND DO SOMETHING? ....TO WHICH ESTABLISHMENT JUDGE SHOULD HE LOOK UPON FOR FAIR DEALINGS? ... YOURS? .. HAH!!

SHOULD I CONTINUE? .....WOULD IT BE OF ANY USE?

I AM FREE. I DO NOT BELONG TO YOUR KIND.

YOU MAY QUESTION MY STANCE. YOU SHOULD NOT DOUBT MY DETERMINATION.

SIGNED ... DANIEL J. LAVIGNE

..... THE PLAINTIFF HAS OPENLY COUNSELED OTHERS ON THEIR RIGHT AND DUTY TO REFUSE TO SUPPORT ANY GOVERNMENT/SOCIETY THAT IS SO LOST TO COWARDICE, GREED AND LUST FOR POWER AS TO WILLFULLY AND WILLINGLY PARTICIPATE IN A CONSPIRACY THAT RISKS HUMANITY'S VERY EXISTENCE. THE DEFENDANT, AWARE OF THE PLAINTIFF'S CONTINUING ACTIONS IN THIS REGARD HAS ALLOWED THE PLAINTIFF TO CONTINUE THOSE ACTIONS WITHOUT HINDRANCE OR INTERRUPTION IN ORDER TO AVOID FURTHER PUBLIC CHALLENGES THAT THE PLAINTIFF BE CHARGED BY THE DEFENDANT FOR WILLFUL EVASION OF PAYMENT OF TAXES AND THAT THE MATTER BE DECIDED IN A PUBLIC TRIAL BEFORE A JUDGE AND A JURY.

4. WITH THE EXCEPTION PURSUANT TO THE PLAINTIFF'S 1986 CHALLENGE TO MR. ROBERT ROY, DIRECTOR, TAXATION, VANCOUVER AND MR. H.R. ROGERS, DEPUTY MINISTER, NATIONAL REVENUE, BOTH HIRELINGS OF THE DEFENDANT, WHEREIN THE PLAINTIFF WAS INFORMED BY THE INDIVIDUAL HIRELINGS THAT THE ~~THE~~ PLAINTIFF WOULD BE CHARGED WITH WILLFULLY EVADING PAYMENT OF INCOME TAXES AND THAT THE DEFENDANT WOULD MOST CERTAINLY RISK PLACING THE MATTER BEFORE A JURY AND SUBSEQUENT THEREAFTER TO THE LOUD RHETORIC OF BOTH HIRELINGS SPEAKING FOR THE DEFENDANT WHEN THE DEFENDANT COWED FROM CHARGING THE PLAINTIFF; THE DEFENDANT HAS MADE IT ADEQUATELY CLEAR TO THE PLAINTIFF THAT THE DEFENDANT WILL RELY ON THE INDIVIDUAL EXERCISE OF POWER BY ITS LEGAL ESTABLISHMENT TO SANCTION THE "LEGAL RIGHT" OF ITS AGENT IN THIS MATTER, REVENUE CANADA, TO USE WHATEVER METHODS INCLUDING THE USE OF LETHAL FORCE TO COLLECT THE "INCOME TAXES", THE AMOUNT ASSESSED, THAT THE DEFENDANT DEMANDS BE PAID TO IT BY THE

4. .... PLAINTIFF AND THEREBY DETER OTHERS FROM BELIEVING AND PUBLICLY STATING AS THE PLAINTIFF BELIEVES AND PUBLICLY STATES THAT THEY ALSO HAVE AN UNASSAILABLE RIGHT AND UNAVOIDABLE DUTY TO REFUSE TO SUPPORT THE DEFENDANT OR OTHERS OF HIS KIND SIMILARLY INVOLVED IN PREPARATIONS TO WAGE MASS MURDER.

5. THE PLAINTIFF RECOGNIZES THE POTENTIAL FOR ANARCHY WITHIN HIS DECISIONS AND ACTIONS AND HOLDS THAT POTENTIAL RESULT A MORE ACCEPTABLE RISK THAN THAT POSED BY THE ACTIONS OF THE DEFENDANT AND HIS KIND IN PREPARING TO WAGE ALL OUT NUCLEAR WAR OR THE GREATER POTENTIAL FOR THE UTTER DISSOLUTION OF SOCIETY WORLDWIDE POSED BY THE DEVELOPMENT OF NEW TECHNOLOGY ALLOWING THE MOST AVERAGE OF ADULTS TO BUILD A WEAPON THE USE OF WHICH WOULD KILL HUNDREDS OF THOUSANDS.

6. THE PLAINTIFF'S REFUSAL TO SUPPORT THE DEFENDANT OR ANY OTHER WHO LIKE THE DEFENDANT IS INVOLVED IN AN AGREEMENT WITH OTHER NATIONS THAT INVOLVE THE WILL AND CAPACITY OF THE DEFENDANT AND HIS KIND TO MURDER HUNDREDS OF MILLIONS OF DEFENCELESS HUMAN BEINGS IS NOT ONLY SUPPORTABLE IN LAW, IT IS CENTRAL TO ALL LAWS AND IT IS OF THE UTMOST NECESSITY FOR HUMANITY'S CONTINUED SURVIVAL THAT ALL OTHER HUMAN BEINGS SIMILARLY REFUSE TO SUPPORT THE DEFENDANT OR HIS KIND.

7. JUSTICE J.A. TWADDLE IS CORRECT WHEN, IN EXPRESSING THE JUDGEMENT FOR THE MAJORITY OF THE COURT OF APPEAL OF MANITOBA IN THE CASE OF RE MCKAY ET AL AND THE GOVERNMENT OF MANITOBA 23 C.R.R. 8 AT PAGE TWELVE "THE CITIZEN PAYS A TAX: THE STATE USES IT NOT AS THE CITIZENS MONEY, BUT AS PART OF A GENERAL PUBLIC FUND". FROM THIS IT FOLLOWS THAT HONOURABLE JUSTICE HADDY ERRED IN JERILYNN PRIOR VERSUS HER MAJESTY THE QUEEN - COURT FILE NO. T-1838-87 TRIAL DIVISION - FEDERAL COURT IN STATING THAT THERE IS NO NEXUS OF ANY KIND BETWEEN THE AMOUNT OF TAXES PAYABLE BY THE PLAINTIFF AND THE EXPENDITURES MADE BY THE DEFENDANT'S FEDERAL AUTHORITY, IN THAT WITHOUT RECEIVING THE FUNDS SOUGHT FROM THE PLAINTIFF AND OTHERS POSSESSING SIMILAR BELIEFS, THE FEDERAL AUTHORITY IS FORCED TO REDUCE SPENDING BY VIRTUE OF NOT HAVING THAT AMOUNT SOUGHT AVAILABLE TO SPEND LEAVING THE DEFENDANT'S FEDERAL AUTHORITY WITH SEVERE CHOICES i.e. CONTINUE TO INFLAME THE PASSIONS OF THOSE UPON WHOSE TAX DOLLARS THEY RELY WHEN SPENDING TAX DOLLARS TO TRAIN IMPRESSIONABLE YOUNG MEN AND WOMEN TO MURDER OTHER HUMAN BEINGS WHEN ORDERED TO DO SO IN THE NAME OF THE DEFENDANT OR SPEND THOSE AVAILABLE DOLLARS FOR THE MORAL, NORMAL AND ORDERLY PROCESSES OF SOCIETY.

8. THE PLAINTIFF DID NOT DEPEND OR RELY UPON EITHER THE DEFENDANT'S CONSTITUTION OR CHARTER OF RIGHTS . IN HIS APPEAL BEFORE THE TAX COURT OF CANADA (86-1901 - IT) IN THAT HE ACKNOWLEDGED BEFORE HAND THAT WHILE THOSE DOCUMENTS ARE SAID TO PROTECT THE RIGHTS OF CITIZENS, THEY CONTAIN VERY LITTLE IN THEIR RESPECTIVE PAGES THAT TENDS TO GUARANTEE THE RIGHT OF AN INDIVIDUAL TO ACT AS A HUMAN BEING THAT CAN NOT BE SUBSEQUENTLY DENIED BY THE DEFENDANT'S RELIANCE ON CLAUSES SUCH AS "A DEMONSTRABLY LIMITED FREEDOM IN A FREE AND DEMOCRATIC SOCIETY".

9. (a) PURSUANT TO THE RULES OF THE INCOME TAX COURT OF CANADA, THE REGISTRAR OF THAT COURT SHALL, ON DEMAND, SUPPLY THE PLAINTIFF WITH BLANK SUBPOENAS FOR THE PURPOSES OF THE APPEAL. (b) THE PLAINTIFF BY REGISTERED LETTER DATED JANUARY 18, 1987 REQUESTED THAT THE REGISTRAR FORWARD SUBPOENAS SUFFICIENT TO COMPEL THE ATTENDANCE AT COURT OF EACH AND EVERY MEMBER OF THE HOUSE OF COMMONS. (c) THE REGISTRAR OF THE COURT IN A SUBSEQUENT CONVERSATION WITH THE PLAINTIFF STATED THAT HE WOULD NOT SUPPLY THE PLAINTIFF WITH THE REQUIRED SUBPOENAS AS IN HIS OPINION THE PLAINTIFF'S QUESTIONING OF THE MEMBERS OF THE HOUSE OF COMMONS WOULD EMBARRASS THE GOVERNMENT OF CANADA.

10. THE MATTER IS OF SUCH OVER-RIDING PUBLIC INTEREST THAT THE COURT SHOULD SUMMARILY REJECT ANY APPLICATION BY THE DEFENDANT FOR AN ORDER STRIKING OUT THE PLAINTIFF'S STATEMENT OF CLAIM AS HAVING NO REASONABLE CAUSE OF ACTION AS SUCH AN ORDER WOULD ACT TO HAVE THE DEFENDANT AND ITS LEGAL ESTABLISHMENT AVOID DEALING WITH THE FACT OF THEIR PERSONAL AND COMMON INTEREST AND INVOLVEMENT IN THE PERPETUATION OF THE ARMS RACE. THEIR SEEKING SUCH AN ORDER WOULD BE THE DIRECT RESULT OF THEIR WANTING NO FURTHER PUBLICITY IN THE MATTER. THIS IS VERIFIED BY THEIR ABSOLUTE DISREGARD OF THE PLAINTIFF'S CHALLENGE PUBLISHED PROMINENTLY ON THE EDITORIAL PAGE OF THE TORONTO STAR ON JUNE 16, 1987. HEREIN REPRODUCED:

PERRIN BEATTY'S EXPOSURE TO AND DEALINGS WITH THE SMILING MANIPULATORS OF NATO'S VARIOUS MILITARY-INDUSTRIAL COMPLEXES CONFIRMS THE CREDO, "POWER CORRUPTS ... ABSOLUTE POWER CORRUPTS ABSOLUTELY".

WITH NEITHER BEATTY AS REVENUE MINISTER, NOR HIS SUCCESSOR, ELMER MacKAY HAVING THE COURAGE TO USE THEIR LAWS, COURTS AND JUDGES TO CHALLENGE MY ABSOLUTE REFUSAL TO PAY TAXES OR FILE TAX RETURNS TO A SOCIETY RACING TO DISASTER, HOW CAN BEATTY NOW JUSTIFY ASKING FOR \$200 BILLION TO FURTHER ACCELERATE THAT RACE? HOW CAN MacKAY JUSTIFY ATTEMPTS TO HAVE CONSCIENTIOUS OBJECTORS TO MASS MURDER PAY FOR BEATTY'S ENRICHMENT OF THE WORLD'S ARMS MERCHANTS?

WHILE THE MAJORITY, AS LOST AND COWARDLY FOOLS MAY CHOOSE TO EMBRACE THE MADNESS OF GREED, THAT DOES TERMINATE THE RIGHT AND DUTY OF THE MINORITY TO REFUSE TO SUPPORT POLICIES OR SOCIETIES THAT ENDANGER HUMANITY'S EXISTENCE.

IF BEATTY, MacKAY, MULRONEY ET AL ARE AS COURAGEOUS AS THEY WOULD HAVE ALL BELIEVE, THEY SHOULD RISK PLACING MY REFUSAL BEFORE A JURY AND LET A COMPLETE AND FAIR JUDICIAL PROCESS RULE ON THE "RIGHT AND DUTY" OF INDIVIDUALS TO REFUSE TO FUND PREPARATIONS THAT INVOLVE THE DENIAL OF OUR HUMANITY, RISKS OF OUR EXTINCTION AS A SPECIES AND THE CONTINUING DESTRUCTION OF OUR ENVIRONMENT.

OTHER ACTIVISTS SHOULD BALANCE THEIR STRIVING FOR PUBLIC ACCEPTANCE AGAINST THE IMMEDIACY OF THE DANGER AND CONSIDER IT THEIR SPECIAL DUTY TO PARTICIPATE IN A SIMILAR REFUSAL.

SIGNED: DANIEL J. LAVIGNE, FOUNDER/CO-ORDINATOR,  
INTERNATIONAL HUMANITY HOUSE



11. BY NOTICE OF ASSESSMENT DATED SEPTEMBER 3, 1986 FOR THE 1985 TAX YEAR THE DEFENDANT ASSESSED THE PLAINTIFF THE SUM OF \$3,397.71.

12. BY NOTICE OF APPEAL DATED SEPTEMBER 8, 1986 THE PLAINTIFF APPEALED THE ASSESSMENT.

13. BY NOTICE OF CONFIRMATION DATED NOVEMBER 7, 1986 THE DEFENDANT CONFIRMED THE ASSESSMENT.

14. THE TAX COURT OF CANADA DISMISSED THE PLAINTIFF'S APPEAL IN A JUDGEMENT DATED JUNE 8, 1988.

15. THE PLAINTIFF IN HIS APPEAL BEFORE THE TAX COURT OF CANADA 86-1901(IT) DID, IN THAT COURT, STATE THAT THE COURT THROUGH ITS RELATIONSHIP WITH THE DEFENDANT WAS IN A VISIBLE, COGNIZABLE, CRITICAL AND CRUCIAL CONFLICT OF INTEREST WITH THE HUMBLE SUGGESTION THAT THE COURT COULD NOT HEAR THE MATTER WITHOUT GIVING RISE TO THE QUESTION OF BIAS.

16. NO WRITTEN LAW EXISTS BY WHICH THE PLAINTIFF AND OTHERS PROFESSING SIMILAR BELIEFS CAN SUPPORT THEIR INSISTENCE THAT THEIR EXISTENCE, THEIR BIRTH AS THE RESULT OF THE CONSTRUCTIVE AND LOVING JOINING OF TWO HUMAN BEINGS GRACES THEM WITH AN ETERNAL RIGHT AND DUTY TO KILL NO OTHER HUMAN BEING OR RISK THE LIFE OF ANY OTHER HUMAN BEING.

17. THE DEFENDANT PUBLICLY STATES THAT IT RELIES ON THE BIBLE; THAT IT IS A PEOPLE WHO WILLFULLY CHOOSE AND EMBRACE THE GUIDANCE OF THEIR CHRISTIAN HERITAGE AND THE UNIVERSAL BELIEF IN THE BROTHERHOOD OF MAN FOUND IN ALL RELIGIONS.

18. THE FIFTH COMMANDMENT OF THE DEFENDANT'S CHRISTIAN GOD STATES;  
"THOU SHALL NOT KILL"

B. STATUTORY PROVISIONS AND REASONS WHICH THE PLAINTIFF INTENDS TO SUBMIT.

19. THE PLAINTIFF HUMBLY BRINGS TO THE COURT'S NOTICE THAT THE DEFENDANT AND OTHERS OF ITS KIND HAVE FAILED SINCE THE DAWN OF TIME TO PLACE INTO THEIR CONSTITUTIONS, STATUTES OR OTHER LEGAL MECHANISMS AND IN THE CASE OF THE DEFENDANT, THE DEFENDANT'S CONSTITUTION AND CHARTER OF RIGHTS, ANY RIGHTS, LAWS OR OTHER PROVISIONS BY WHICH THE PLAINTIFF AND OTHERS POSSESSING SIMILAR BELIEFS WOULD HAVE A LEGAL RIGHT TO REFUSE TO PAY TAXES TO OR OTHERWISE SUPPORT SUCH AS THE DEFENDANT.

20. THE PLAINTIFF RELIES, INTER ALIA, ON.....

20. (a) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS OBJECTIVES AND THE HOPE THAT THE COURT WILL RECOGNIZE THE DISERVICE THAT ALL COURTS DO TO THEIRSELVES AND ALL OTHERS WHEN THEY CONTINUE, ON BEHALF OF SUCH AS THE DEFENDANT AND HIS KIND THROUGH THEIR DEPENDENCE ON A COMPLEX AND MIXTURE OF LAWS AND MIGHT, TO DENY THE RIGHT OF HUMAN BEINGS TO REFUSE TO SUPPORT PREPARATIONS TO COMMIT MASS MURDER.

20. (b) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN THAT HE FAILED TO FIRST DEAL PROPERLY WITH THE QUESTION OF HIS COURT BEING IN A POSSIBLE CONFLICT OF INTEREST BEFORE GIVING HIS DECISION. THE RESULT OF WHICH IS NOW SEEN BY SOME AS ACCEDING TO THE DEFENDANT'S DETERMINATION THAT NO CANADIAN CITIZEN EVER BE GRANTED THE LAWFUL RIGHT TO REFUSE TO SUPPORT THE DEFENDANT THROUGH THE WITHOLDING OF TAXES EVEN **THOUGH** THE DEFENDANT'S ACTIONS MAY WELL DEMAND AND REQUIRE SUCH ABSOLUTE **CESSATION**.

20. (c) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE <sup>Christie</sup> ERRED IN CONTINUING TO HEAR THE MATTER RATHER THAN DIRECTING THAT IT BE HEARD BEFORE A JUDGE AND JURY OR SOME SUCH OTHER ARRANGEMENT WHEN THE QUESTION OF WHO PAYS HIS SALARY AND THE ASSOCIATED COSTS OF THE COURT AROSE, AS A DECISION IN FAVOR OF THE PLAINTIFF WOULD SOON PUT THE DEFENDANT'S ABILITY TO PAY JUSTICE CHRISTIE AND INDEED ALL OF THE DEFENDANT'S LEGAL ESTABLISHMENT AT RISK; THAT ASSOCIATE CHIEF JUSTICE CHRISTIE AND HIS COURT WERE IN A CONFLICT OF INTEREST.

20. (d) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN RELYING ON THE FACT THAT THE PLAINTIFF HAD NOT RAISED ANY POINTS OF LAW BY WHICH HE COULD CONSIDER VACATING THE ASSESSMENT IN PASSING JUDGEMENT, WHEN JUSTICE CHRISTIE KNEW IN FACT THAT THERE ARE NO PROVISIONS OR LAWS WITHIN THE DEFENDANT'S CONSTITUTION OR CHARTER OF RIGHTS BY WHICH THE PLAINTIFF COULD HAVE RAISED AN ARGUMENT BASED ON LAW IN FAVOUR OF HIS APPEAL; AND THAT JUSTICE CHRISTIE KNEW, OR SHOULD HAVE KNOWN, THAT A MATTER SUCH AS THIS WOULD OBLIGATE HIM TO LOOK BEYOND THE ABSENCE OF WRITTEN LAW FAVORING THE PLAINTIFF'S APPEAL AND CONSIDER THE COMMON LAW AND THE ESSENCE OF LAW WHICH THE PLAINTIFF BELIEVES WOULD HOLD AS MOST FOOLISH, UNLAWFUL AND REPREHENSIBLE THE DEFENDANT'S DEMAND THAT THE PLAINTIFF PAY HIM MONIES WHEN, AFTER THE PAYMENT OF SUCH MONIES INTO A COMMON FUND THE PLAINTIFF HAS NO SAY IN HOW IT IS SPENT WHEN <sup>at the same time</sup> BOTH THE DEFENDANT AND THE PLAINTIFF KNOW THAT THE DEFENDANT WILL CONTINUE TO SPEND A PORTION OF THOSE PUBLIC MONIES THROUGH HIS FEDERAL AUTHORITY ON PREPARATIONS INVOLVING THE DEFENDANT'S WILL AND CAPACITY TO ORDER THE DEATHS OF HUNDREDS OF MILLIONS OF THE PLAINTIFF'S FELLOW DEFENCELESS HUMAN BEINGS AND RISK THEREBY THE PLAINTIFF'S LIFE BY RETALIATORY DESTRUCTION FROM THE DEFENDANT'S "ENEMY" WHO, IN A MANNER SIMILAR TO THE DEFENDANT, ALSO FORCES HIS CITIZENS TO SUPPORT PREPARATIONS TO WAGE MASS MURDER.

20. (e) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN HIS APPROACH TO HIS DECISION BY DEPENDING UPON THE VARIOUS PROVISIONS OF THE DEFENDANT'S CHARTER OF RIGHTS WHICH DENY<sup>5</sup> A CITIZEN THE RIGHT TO REFUSE TO PARTICIPATE IN HIS AND OTHERS DESTRUCTION, AS THE PLAINTIFF DID NOT BASE HIS APPEAL ON ANY PROVISION OF THE CHARTER OF RIGHTS. TO CLARIFY THIS POINT, JUSTICE CHRISTIE ASKED THE PLAINTIFF IF HE WOULD SAY UNDER OATH THAT HE WAS RESPONSIBLE FOR THE CONTENTS OF A LETTER DATED NOVEMBER 21, 1986 TO THE REGISTRAR OF THE TAX COURT. HOWEVER, THIS LETTER WHICH DID CONTAIN A REFERENCE TO THE CHARTER OF RIGHTS WAS SOLELY FOR THE PURPOSE OF FILING THE APPEAL AND WAS NOT TO BE PRESENTED TO THE COURT FOR REVIEW. THE RULES FOR THE FILING OF AN APPEAL REQUIRED THE GIVING OF A REASON, THAT LETTER FULFILLED THAT FUNCTION FOR THE PLAINTIFF AND NO OTHER. THE PLAINTIFF, IN ACCEPTING RESPONSIBILITY FOR THAT LETTER DID NOT DRAW THAT LETTER BEFORE JUSTICE CHRISTIE FOR THE PURPOSES OF HIS APPEAL. THE PLAINTIFF RELIED SOLELY ON THE TRUTH OF THE FACTS CONTAINED IN THE NOTICE OF OBJECTION DATED SEPTEMBER 8, 1986 HEREIN REPRODUCED:

"I OBJECT TO THE ATTACHED ASSESSMENT FOR THE FOLLOWING AND OTHER REASONS OF WHICH YOU SHALL BE MADE AWARE. YOUR GOVERNMENT, YOUR SOCIETY, IS GUILTY OF A WILLFUL INVOLVEMENT IN THE GROSS IMMORALITY/INSANITY OF THE NUCLEAR ARMS RACE; THE END OF WHICH SHALL, IN ALL PROBABILITY, BE HERALDED BY TENS OF THOUSANDS OF LOUD AND DEADLY EXPLOSIONS OF ATOMIC, BIOLOGICAL, CHEMICAL AND HYDROGEN BOMBS. NO GOVERNMENT OR SOCIETY CAN CLAIM THE "RIGHT" TO SO VILELY RISK THE VERY EXTINCTION OF MANKIND; TO SO WANTONLY AND CONTEMPTUOUSLY DEGRADE AND DESTROY THE VERY "HUMANITY" OF OUR PRESENT LIVES. NO SUCH "RIGHT" EXISTS. MY HUMANITY, THE FACT AND REASON OF MY EXISTENCE AS A HUMAN BEING PREVENTS ME AND ABSOLUTELY FORBIDS ME FROM AIDING OR ASSISTING THOSE WHO SO WILLFULLY, VILELY AND CONTEMPTUOUSLY RISK THE VERY EXTINCTION OF MANKIND. I ASK AND DEMAND THAT THIS ASSESSMENT BE VACATED; THAT YOUR GOVERNMENT PAY BACK TO ME ALL TAXES EVER COLLECTED BY THEM FROM ME IN ALL AND WHATEVER FORMS THEY EMPLOYED. I ASK AND HOPE THAT YOUR GOVERNMENT DEVELOPS BACKBONE SUFFICIENT TO SAY "NO!" TO THOSE WHO WOULD HAVE CANADA BE PARTY TO A MURDEROUS MADNESS. I ASK AND HOPE THAT YOU RECOGNIZE YOUR DUTY IN THIS MATTER.

SIGNED DANIEL J. LAVIGNE, MEMBER, MANKIND

.....THE CONTENTS OF WHICH NOTICE OF OBJECTION ASSOCIATE CHIEF JUSTICE CHRISTIE FAILED TO ADDRESS AND SPEAK ~~SPEAK~~ TO BECAUSE, IN THE PLAINTIFF'S MOST SOLEMN BELIEF, OF THE VERY POSSIBLE CONSEQUENTIAL DAMAGE TO THE DEFENDANT AND THROUGH THE NEXUS BETWEEN THE DEFENDANT AND THE DEFENDANT'S LEGAL ESTABLISHMENT, THE VERY STRONG POSSIBILITY OF THE COURTS BEING HELD IN CONTEMPT AND DISREPUTE UPON THE TRUTHS CONTAINED THEREIN BECOMING PUBLICLY KNOWN IN VIEW OF THE HISTORICAL AND TRADITIONAL RULINGS BY COURTS THE WORLD OVER DENYING INDIVIDUALS FREE CHOICE IN THE MATTER OF A PUBLIC WILL TO MURDER.

20. (f) THE COURT'S RECOGNITION AND ACCEPTANCE OF THE FACT THAT THE REGISTRAR OF THE TAX COURT OF CANADA HAD A DUTY, OUTLINED IN THE CONSOLIDATED REGULATIONS OF CANADA (1978) CHAPTER 1513, TAX REVIEW BOARD ACT, TAX REVIEW BOARD RULES, RULE TWELVE, TO SUPPLY THE PLAINTIFF WITH SUBPOENAS FOR THE PURPOSE OF THE APPEAL; AND THIS COURT'S FURTHER RECOGNITION AND ACCEPTANCE THAT THE REGISTRAR'S REFUSAL TO SUPPLY THOSE SUBPOENAS INTERFERED WITH THE PLAINTIFF'S RIGHT TO HAVE EACH AND EVERY MEMBER OF THE HOUSE OF COMMONS PRESENT IN THE COURT TO ASK THEM, ONE BY ONE AND TO ANSWER EITHER YES OR NO TO THE QUESTION, "WOULD YOU PARTICIPATE IN LAUNCHING THE WORLD INTO OBLIVION GIVEN THAT AN IMPENDING STATE OF WAR HAD CREATED IN SOME OF YOU AN ANXIETY TO BE THE FIRST TO USE NUCLEAR WEAPONS IN THE HOPE OF LIMITING THE DESTRUCTION THAT YOU FEARED WOULD SUBSEQUENTLY FALL UPON YOU?"; AND THIS COURT'S FURTHER RECOGNITION AND ACCEPTANCE THAT THE REGISTRAR, BY HIS REFUSAL, BY HIS TAKING A POSITION TO PRECLUDE THE POSSIBLE EMBARRASSMENT OF HIS EMPLOYER, THE DEFENDANT; THE REGISTRAR OF THE TAX COURT OF CANADA DETRACTED FROM THE PLAINTIFF'S ABILITY TO PROPERLY PRESENT HIS APPEAL AND THAT THE REGISTRAR OF THE TAX COURT OF CANADA HAS CAUSED THE PROPER ADMINISTRATION OF JUSTICE TO BE HELD IN CONTEMPT AND DISREPUTE.

20. (g) THE COURT'S RECOGNITION AND ACCEPTANCE OF THE PLAINTIFF'S MOST SOLEMN RELIANCE ON THIS COURT'S AWARENESS THAT HUMANITY'S CONTINUED EXISTENCE IS AT GREAT RISK; THAT THE EXISTENCE OF AND THE WILL TO USE NUCLEAR AND OTHER WEAPONS OF MASS MURDER HAS NOT COME ABOUT BECAUSE OF THE GENERAL WILL OF HUMANITY THAT WE SHOULD LIVE UNDER SUCH A THREAT BUT RATHER BECAUSE OF THE FEAR, COWARDICE, GREED AND LUST FOR POWER EXERCISED BY THE DEFENDANT AND HIS KIND THROUGHOUT THE WORLD; THAT IT IS THEY, THE DEFENDANT AND HIS KIND WORLDWIDE WHO HAVE CAUSED TO BE PROTECTED BY "WRITTEN LAW" THE DESIRE OF THE VILEST AND MOST VIOLENT MEN TO HAVE THOSE WEAPONS WITH WHICH TO CONDUCT THEIR POLICIES OF AMASSING MASSIVE WEALTH AND POWER REGARDLESS OF THE COST AND CONSEQUENCE TO OTHERS; THAT HUMAN BEINGS SHOULD HAVE THE PROTECTION OF LAW WHEN ASSERTING THEIR ABSOLUTE AND UNASSAILABLE RIGHT TO REFUSE TO SUPPORT THOSE WHO CONDEMN ALL OF HUMANITY TO A VERY PROBABLE TOTAL DESTRUCTION AND A DEFINITE, CONTINUING AND DEBILITATING DESPAIR; THAT A VERY POSSIBLE CAUSE OF OUR ENVIRONMENTAL DRIFT TO DISASTER IS CAUSED BY PEOPLE WORLDWIDE HAVING GIVEN UP ALL HOPE AND DEALING RECKLESSLY WITH NEW TECHNOLOGICAL DEVELOPMENTS.

20. (h) THE COURT'S RECOGNITION THAT THE DUTY OF AN INDIVIDUAL TO REFUSE TO COMMIT MURDER, ESPECIALLY THE DUTY TO REFUSE TO COMMIT MASS MURDER ON BEHALF OF A THIRD PARTY IS CENTRAL TO THE RULE OF LAW; THAT PREPARATIONS TO WAGE NUCLEAR WAR GIVEN THE DEFENCELESS STATE OF MOST CITIES NOW TARGETED FOR DESTRUCTION BY ATOMIC AND HYDROGEN BOMBS IN THE EVENT OF ALL OUT WAR, ARE NO LESS THAN PREPARATIONS TO COMMIT MASS MURDER

20. (h) EXHIBITING THE WILL AND THE CAPACITY TO COMMIT MASS MURDER; THAT THE PLAINTIFF HAS BOTH AN UNASSAILABLE RIGHT AND AN UNAVOIDABLE DUTY IN LAW TO REFUSE TO PARTICIPATE IN PREPARATIONS TO COMMIT SUCH AN ACT AND THE RIGHT AND A DUTY TO REFUSE TO ASSIST THE DEFENDANT OR ANY OTHER OF HIS KIND IN COMMITTING OR PREPARING TO COMMIT SUCH AN ACT.

21. JUSTICE J.A. TWADDLE IS CORRECT WHEN , IN EXPRESSING THE JUDGEMENT FOR THE MAJORITY OF THE COURT OF APPEAL OF MANITOBA IN THE CASE OF RE MCKAY ET AL AND THE GOVERNMENT OF MANITOBA 23C.R.R. 8 AT PAGE 12 HE STATES "THE CITIZENS PAYS A TAX: THE STATE USES IT NOT AS THE CITIZENS MONEY, BUT AS PART OF A GENERAL PUBLIC FUND". WHILE THE PLAINTIFF BELIEVES THAT JUSTICE HADDY ERRED IN THE MATTER OF "NO NEXUS" IN JERILYNN PRIOR VERSUS HER MAJESTY THE QUEEN - COURT FILE NO. T-1838-87 FEDERAL COURT-TRIAL DIVISION, HIS DECISION IN THAT MATTER HAS BEEN SUPPORTED BY A SUPERIOR COURT. THE DEFENDANT'S AGENT FOR COLLECTION OF INCOME TAXES, REVENUE CANADA, CONCURS WITH THE RULING AND ENJOYS THE DECISION RENDERED BY JUSTICE HADDY.

IF INDEED THERE IS NO NEXUS BETWEEN THE MONIES SECURED BY THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES AND THE DEFENDANT'S AGENT FOR THE DISBURSEMENT OF THOSE MONIES FROM A CENTRAL FUND, THERE SHOULD BE NO RELUCTANCE WHATSOEVER ON THE PART OF THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES, REVENUE CANADA, TO FULFILL ITS OBLIGATIONS AND CHARGE ANY AND ALL WHO WILLFULLY EVADE PAYMENT OF TAXES UNLESS THERE IS INDEED ANOTHER NEXUS, A DISCERNIBLE CO-JOINING OF OTHER INTERESTS BETWEEN THOSE WHO COLLECT PUBLIC MONIES AND THOSE WHO SPEND IT. THE FACT THAT THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES, REVENUE CANADA, STANDS AGHAST AT SUGGESTION OR CHALLENGE THAT IT CAUSE THE PLAINTIFF'S WILLFULL EVASION OF TAXES TO BE HEARD BEFORE A JURY CONFIRMS, AT LEAST TO THE PLAINTIFF, THAT SUCH A NEXUS, A DISCERNIBLE CO-JOINING OF OTHER INTERESTS DOES INDEED EXIST BETWEEN THOSE RESPONSIBLE FOR THE COLLECTING OF INCOME TAXES AND ALL THE VARIOUS OTHER TAXES FOR THE CENTRAL FUND AND THOSE WHO RELY ON THAT FUND. THIS IS CONFIRMED BY THE FACT THAT THE DEFENDANT'S PRIME MINISTER AND ALL OTHER MINISTERS RESPONSIBLE FOR THE SPENDING OF THOSE FUNDS ON THEIR RESPECTIVE PRIORITIES ARE DEPENDENT UPON THE MONIES WITHIN THAT CENTRAL FUND AND IT IS IN THEIR CONSTANT, MUTUAL AND INDIVIDUAL INTERESTS TO ENSURE THAT NOTHING HAPPENS TO SEVERELY DISRUPT THE REQUIRED FLOW OF MONIES INTO THAT FUND. TO AFFIRM THIS ONE NEED ONLY ASK: SHOULD ANYTHING SUCH AS THE PLAINTIFF'S OBJECTIVE OR SOMETHING SIMILAR SEVERELY INTERRUPT THE NORMAL FLOW OF TAX MONIES FROM THEIR VARIED SCOURCES INTO THE CENTRAL FUND, WOULD THE DEFENDANT BE ABLE, THROUGH THE LONG TERM, TO BOLSTER HIS CENTRAL FUND THROUGH NATIONAL AND FOREIGN BORROWINGS? THE ANSWER FOR ANYONE FAMILIAR WITH INTERNATIONAL MONETARY RISK AVOIDANCE IS A RESOUNDING "NO!"

21. con't..... THE PLAINTIFF STRONGLY SUGGESTS THAT THERE CAN BE NO DOUBT OF A NEXUS AS BETWEEN THOSE RESPONSIBLE FOR THE COLLECTION OF PUBLIC MONIES AND THOSE RESPONSIBLE FOR THE EXPENDITURE OF THOSE SAME MONIES AND REAFFIRMS JUSTICE J.A. TWADDLE IN SAYING THAT ONCE COLLECTED AND IN A PUBLIC FUND A TAXPAYER'S TAX MONIES CAN NO LONGER BE THOUGHT OF AS BELONGING TO HIM - THEY ARE NOW IN THE HANDS OF THOSE WHO WILL SPEND THEM IN WHATEVER FASHION THE DEFENDANT'S PARLIAMENT WILL ALLOW. SHOULD SOME OF THOSE MONIES GO TO SOME PROJECT OF SOCIETAL SIGNIFICANCE WHICH THE TAXPAYER WOULD NOT OTHERWISE SUPPORT - THAT SHOULD BE AND IS IN FACT ACCEPTABLE TO SOCIETY; HOWEVER, WHEN THE PROPOSED SPENDING OF PUBLIC MONIES INVOLVES THE FUNDING OF PREPARATIONS TO MURDER MASSIVE NUMBERS OF HUMAN BEINGS, AND THE ONLY RECOURSE OF A CONSCIENTIOUS TAXPAYER WHO IS ALSO A CONSCIENTIOUS OBJECTOR TO WAR AND PREPARATIONS FOR WAR IS THE WITHOLDING OF THOSE TAX MONIES, TO WITHOLD THEREBY HIS SUPPORT OF THOSE MOST HEINOUS PREPARATIONS BECOMES AS AN UNAVOIDABLE DUTY OF SUFFICIENT MORAL STANDING AS TO WARRANT BEING ACCEPTED AS AN UNASSAILABLE RIGHT.

THE PLAINTIFF MOST SOLEMNLY BELIEVES AND STATES THAT A NEXUS, SUCH AS DESCRIBED ABOVE, A DISCERNIBLE CO-JOINING OF POLITICAL, FINANCIAL AND IDEOLOGICAL INTERESTS EXISTS BETWEEN ALL PARTIES HERETO OTHER THAN THE PLAINTIFF. SHOULD THE PLAINTIFF SUCCEED IN ENCOURAGING VAST NUMBERS OF CONSCIENTIOUS TAXPAYERS TO EMULATE HIS ACTIONS, THAT NEXUS, THAT CO-JOINING OF THEIR MUTUAL INTERESTS WOULD BE SEEN TO EXTEND TO AND ENVELOP NOT ONLY THE DEFENDANT AND HIS MANY MINISTERS SUCH AS THE MINISTERS OF FINANCE, REVENUE, DEFENCE, JUSTICE AND OTHERS, IT WOULD BE SEEN TO EXTEND TO AND ENVELOP THE DEFENDANT'S LEGAL ESTABLISHMENT INCLUDING THE COURTS.

C. RELIEF SOUGHT

22. THE PLAINTIFF THEREFOR CLAIMS:

(a) THAT THE APPEAL SHOULD BE ALLOWED

OR

(b) THAT ASSOCIATE CHIEF JUSTICE CHRISTIE'S DECISION BE RESCINDED AND THE APPEAL BE BROUGHT BEFORE A JUDGE AND JURY

OR

(c) THAT AN AMENDED APPEAL, STRUCTURED THROUGH CONSTRUCTIVE COMPROMISES CONTAINING THEREIN THE SEVERAL CONCERNS OF ALL PARTIES HERETO AND REFLECTING THEIR COMMON AND HIGHEST ASPIRATIONS FOR HUMAN SOCIETY BE ALLOWED.



DANIEL J. LAVIGNE

-and-

THE MINISTER OF NATIONAL REVENUE

STATEMENT OF CLAIM

NOTICE TO THE DEFENDANT

You are required to file in the Registry of the Federal Court of Canada at the City of Ottawa or at a local office, your defence to the within statement of claim or declaration within 30 days (or such other time as may be fixed by an order for service ex juris or other special order) from the service hereof in accordance with the Rule of Court.

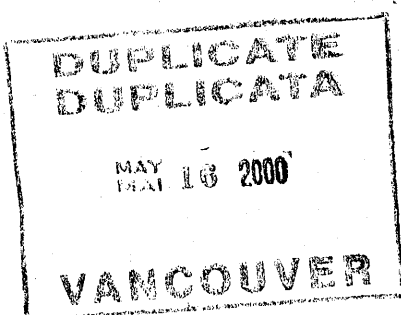
If you fail to file your defence within the time above limited, you will be subject to have such judgement given against you as the Court may think just upon the Plaintiff's own showing.

Note (1) Copies of the Rules of Court, information concerning local offices of the Court and other necessary information may be obtained upon application to the Registry of this Court at Ottawa - telephone 992-4238 - or at any local office thereof.

(2) This statement of claim or declaration is filed by:

Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
Mississauga, Ontario  
L5B 3C7

Plaintiff

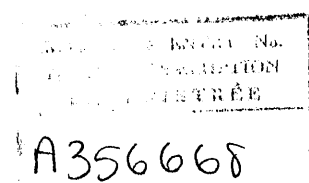
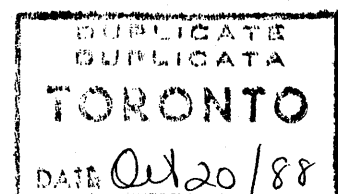


SERVICE OF A TRUE COPY HEREOF  
SIGNIFICATION DE COPIE CONFORME-

Admitted this 27th day  
Acceptée le 27th jour  
of Ott. 1988  
de rec'd 11.25

L. Gauthier

for  
pour John C. Tait, Q.C.  
Deputy Attorney General of Canada  
Sous-procureur général du Canada



OCTOBER 27, 1988

TO: HER MAJESTY THE QUEEN

RE: DANIEL J. LAVIGNE  
PLAINTIFF

VERSUS

HER MAJESTY THE QUEEN  
DEFENDANT

FEDERAL COURT OF CANADA  
REC'D | OCT 28 1988 | RECU  
COUR FEDERALE DU CANADA  
TORONTO, ONTARIO

NOTIFICATION IS HEREBY GIVEN OF A TYPOGRAPHICAL ERROR IN  
THE STATEMENT OF CLAIM OF THE ABOVE NOTED MATTER.

ON PAGE 4, CHAPTER 10, 4th PARAGRAPH; THE PRESENT PARAGRAPH  
READS;

"WHILE THE MAJORITY, AS LOST AND COWARDLY FOOLS MAY CHOOSE TO EMBRACE  
THE MADNESS OF GREED, THAT DOES TERMINATE THE RIGHT AND DUTY OF THE  
MINORITY TO REFUSE TO SUPPORT POLICIES OR SOCIETIES THAT ENDANGER  
HUMANITY'S EXISTENCE.".

THE PARAGRAPH SHOULD BE CORRECTLY READ AS FOLLOWS:

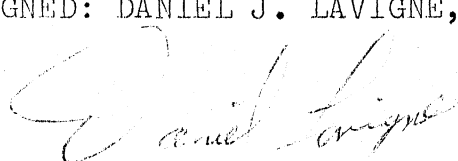
"WHILE THE MAJORITY, AS LOST AND COWARDLY FOOLS MAY CHOOSE TO EMBRACE  
THE MADNESS OF GREED, THAT DOES NOT TERMINATE THE RIGHT AND DUTY OF THE  
MINORITY TO REFUSE TO SUPPORT POLICIES OR SOCIETIES THAT ENDANGER  
HUMANITY'S EXISTENCE.".

PLEASE ACCEPT MY APOLOGIES FOR SUGGESTING, EVEN IN AN ACCIDENTAL  
FASHION, THAT MAJORITY CHOICE CAN EVER DENY OTHERS (a) THE RIGHT TO LIVE  
IN REVERENCE OF ALL HUMAN LIFE AND ABILITY OR (b) THE CONCURRENT DUTY TO  
REFUSE TO SUPPORT PREPARATIONS THAT RISK THE DESTRUCTION OF ALL LIFE AND  
WORTHWHILE VALUES. HOWEVER, I AM SURE THAT CONSTRUCTIVE THOUGHTS, THE  
RESULT OF CLEAR, FREE AND INDEPENDENT THINKING WOULD HAVE LEAD YOU TO  
REREAD THE PARAGRAPH AND, WITH THE INSIGHT OF EMERGENT VALUES INCLUDE THE  
WORD "NOT" IMMEDIATELY AFTER THE SECOND WORD AFTER THE SECOND COMMA, THAT  
IS, BETWEEN THE WORD "DOES" AND THE WORD "TERMINATE".

AS THE MATTER IS OF SOME IMPORTANCE, THAT INDIVIDUALS MUST  
ESTABLISH THEIR "RIGHT" TO REFUSE TO COMMIT MASS MURDER OR TO SUPPORT  
PREPARATIONS TO COMMIT MASS MURDER AND IN VIEW OF YOUR PARTICIPATION  
IN SUCH PREPARATIONS I ASK THAT YOU READ THE PROPER CONSTRUCTION OF  
THAT PARAGRAPH UNTIL SUCH TIME AS YOU UNDERSTAND WHAT WAS TRULY MEANT  
IN THE FIRST PLACE.

THANK YOU. TO A SAFER, SANER WORLD. TO DUTY.

SIGNED: DANIEL J. LAVIGNE, PLAINTIFF

  
DANIEL J. LAVIGNE, FOUNDER/CO-ORDINATOR,  
INTERNATIONAL HUMANITY HOUSE,  
P.O. BOX 2159,  
SQUARE ONE POST OFFICE,  
MISSISSAUGA, ONTARIO  
L5B 3C7





Court File No.: T-2020-88

Federal Court of Canada  
Trial Division

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA	
OCT 31 1988	
W. J. SCOTT REGISTRY OFFICER — FONCTIONNAIRE DU GREFFE	
OTTAWA, ONT.	2

IN RE THE INCOME TAX ACT

BETWEEN:

DANIEL J. LAVIGNE

PLAINTIFF

- and -

HER MAJESTY THE QUEEN

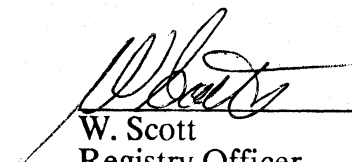
DEFENDANT



CERTIFICATE OF SERVICE  
(Sec. 48, Federal Court Act)

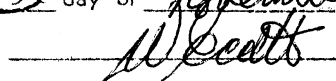
I HEREBY CERTIFY that the original and two copies of the Statement of Claim have been received and filed on the 20th day of October, 1988, in the TORONTO local office in the Registry of the Court and the said copies have been transmitted on the 27th day of October, 1988, to the Office of the DEPUTY ATTORNEY GENERAL OF CANADA.

DATED AT Ottawa, Ontario, this 31th day of October, 1988.

  
W. Scott  
Registry Officer

TO: Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
Mississauga, Ontario  
L5B 3C7

I HEREBY CERTIFY that the above document is a true copy of the original issued out of the Registry of the Federal Court of Canada the 31<sup>st</sup> day of October A.D. 19 88  
Dated this 3 day of November 19 88

  
Wilfred Scott  
Registry Officer  
Fonctionnaire du greffe

OCT 31 1988	
7257	

Federal Court of Canada



Ottawa, Ontario  
K1A 0H9

*Copies for files*  
Cour fédérale du Canada

**REGISTERED**

October 31, 1988

**NOTICE**

TO: The Registrar  
Tax Court of Canada  
Centennial Towers  
200 Kent Street  
Ottawa, Ontario  
K1A 0M1

FROM: The Administrator of the Court  
The Federal Court of Canada

RE: DANIEL J. LAVIGNE  
v.  
HER MAJESTY THE QUEEN  
Court File No.: T-2020-88

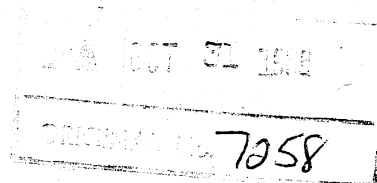
In order that Section 176(1) of the Income Tax Act may be complied with, I transmit herewith, for your information, a copy of the Certificate of Service of a document instituting an appeal from the decision of the Tax Court of Canada.

Robert Biljan  
Administrator of the Court

  
Per: W. Scott

Encl.

ADDRESS ALL COMMUNICATIONS TO THE ADMINISTRATOR—ADRESSER TOUTE CORRESPONDANCE A L'ADMINISTRATEUR





Cour Fédérale du Canada

9080-27

MEMORANDUM

To /A *Louis Lamothe* . November 1, 1988  
~~Andre Gratton~~, Clerk of Process , Ottawa  
From/De Peter St. Louis, Registry Officer, Toronto  
Re /Sujet DANIEL J. LAVIGNE vs QUEEN

Please take note of notification received  
October 28, 1988 with respect to the above noted  
action.

When the amendment has been made to the  
Statement of Claim please forward to our office  
said copy.

I Have you  
*Peter St Louis*

Federal Court of Canada



Cour fédérale du Canada

330 University Avenue,  
8th Floor,  
Toronto, Ontario,  
M5G 1R7.

November 30th, 1988

Mr. Daniel J. Lavigne,  
P.O. Box 2159,  
Square One Post Office,  
Mississauga, Ontario,  
L5B 3C7

Dear Sir:

Re: Daniel J. Lavigne vs.  
Her Majesty the Queen  
Court No. T-2020-88

We are in receipt of your "notification" dated  
October 27, 1988.

Since it is not clear from the document as to  
whether you are merely advising this office as well as Her  
Majesty the Queen, of a typographical error in the statement  
of claim or whether you are seeking to make an amendment under  
the Rules, I would draw your attention to Federal Court rules  
421 and 429 (copies attached).

Please advise the undersigned as to your intention  
with respect to the document entitled "notification".

Should you wish to effect an amendment under Rule  
421(1) and 429, please make your request in writing,  
specifically asking for such amendment to be made and setting  
out the page no., paragraph, line and words to be amended and  
the manner in which they are to be amended.

Should you require further assistance on this matter  
please contact the undersigned at 973-3356.

Yours truly,

  
Peter Pace

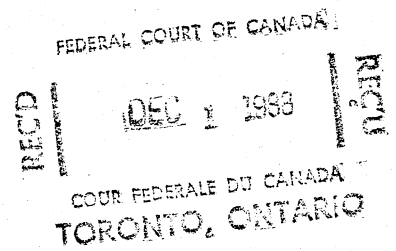
Clerk of Process.

December 1, 1988

The Federal Court of Canada,  
330 University Avenue,  
8th Floor,

Toronto, Ontario

MSG 1 R 7



ATTENTION: Peter Pace, Clerk of Process

RE: DANIEL J. LAIGNE, Plaintiff  
vs

Her Majesty the Queen, Defendant  
COURT NO. 2020-88

DEAR SIR:

Thank you for your letter dated  
November 30, 1988 in reply to my notification  
dated and delivered to you on October 27, 1988.

The notification to which you refer  
is simply just that, a notification informing  
Her Majesty the Queen of an oversight in the  
Plaintiff's statement of claim. I rely on and  
trust ~~that~~ Her Majesty's and her representatives'  
abilities to correctly interpret the notification.

I do not seek to make an amendment  
under the rules; leaving such requirement if one is  
indeed so required to Her Majesty or her representatives  
be they her solicitors or her courts and judges.

Thank you, Daniel J. Laigne, Plaintiff

A handwritten signature in cursive script, reading "Daniel Laigne".

IN THE FEDERAL COURT OF CANADA

Between:

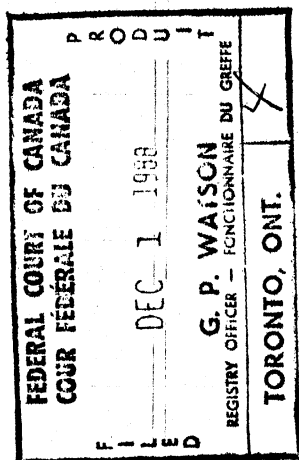
Daniel J. Lavigne,

Plaintiff

- AND -

Her Majesty The Queen.

Defendant



AFFIDAVIT

I, Daniel J. Lavigne, of the City of Downsview in the Municipality of Metropolitan Toronto, Make Oath and say as follows:

- 1/ I am the plaintiff of the matter herein and as such have knowledge of the matters herein.
- 2/ I drafted the notice of motion dated December 1st, 1988 pertaining to the matters therein mentioned.
- 3/ I have refused to file tax returns or willingly pay taxes since 1980 and have since continuously challenged the defendant to charge me with willful evasion of taxes or such charge that will facilitate the delivery of the matter before a judge and jury.

4/ I Fear that the defendant, in continuing to rely on its courts and judges to resolve the matter, in Favour of its "right" to taxes or other support of its involvement in an Arms race that has accelerated the madness of greed and the accompanying decay of what little moral fibre remains, desecrates the sanctity of the courts on which we must all rely as the Final arbiter of what is just and proper.

5/ I am the ~~author~~ author of the article "Mantinal/Mancroel: A Choice / A Duty" attached hereto as Exhibit "A".

Sworn before me  
at the City of  
Toronto this

1<sup>st</sup> day of December,  
1988.

Daniel J. Lavigne,  
Plaintiff

*Daniel Lavigne*

Heile P. Watson  
Registry Officer  
Federal Court of Canada

The aftermath of World War Three, there shall be two classes of survivors. The first in the bunkers that will shelter the world's political, military and industrial leaders. The second will be formed of wounded and despairing souls who may well then wonder why they ever allowed their taxes, ~~and~~ efforts and children to be so misused. In the following days what tortures will the second group wish to exact upon the first? Even now, the first group prepares for that eventuality.

The I.N.F. treaty, the "Hallmark of Defence Agreements", has failed with Nato and the Warsaw Pact using the monies saved from the discontinuance of that missile group to further other "First Strike/Counter Strike" preparations. Both acknowledge their development of new weapons and delivery systems; both reaffirm their policy of "Immediate and Devastating Retaliatory Response".

All "Peace Talks" have failed and will continue to fail as the world's arms merchants deftly seek and use public funds to curtail meaningful negotiations, assuring thereby the continuance of their prolific profits.

The peace movement has failed. Its newest and most vocal adherents enjoying the social camaraderie yet fearing and failing to participate in a confrontation designed to deny the nuclear powers the funds by which they fuel the arms race. Why? Do they have other agendas? That type of involvement, that lack of resolve, identifies and is similar to the abject apathy that abandons humanity to those who most risk its existence. True activists, committed activists, should forget empty hope and consider actions best equated with determination; and work thereby to force the issue. There is no other way. Parades, protests and parroting are futile.

Societal indifference, humanity's pathetic and stumbling stance, has allowed the vile and violent to risk the destruction of civilization. Their dark and primal savageness, the spreading madness of greed and the accelerating decay of what little moral fibre remains will cause the total use of all nuclear and other weapons of mass murder. Their massive proliferation assures that useless event.

Such a negative, self-imposed, end to human endeavour must be averted. No force of will, no demand of conscience, even at risk of anarchy, can be considered beyond the limits of civil disobedience or dissent when the result sought, that must be attained, is no less than society's salvation. That result, without question justifies the use of the means herein described.

The first: Refusing to support the insanity is of utmost necessity. The moral requirement of a shared existence demands such action. No society participating in preparations to wage all-out nuclear war deserves nor should it receive taxes or support of any kind from those recognizing their humanity.

The second: A compromise wherein those recognizing the necessity of the first wish to avoid the risk of anarchy and firmly withhold only the military portion of their taxes. This action offers great possibilities of raising humanity's consciousness and conscience leading to the severe rebuke of all who counsel and profit from warlike and murderous preparations.

The third: The development of new technology allowing the most average of adults to build a weapon the use of which will murder hundreds of thousands could well be used to force the total use or dismantling of all other weapons. The attentive and ideological response of some to Dylan Thomas's "Do not go meekly..." and their personal sense of worth and human value will lead them to access that technology and so utilize it by threatening its worldwide publication. Insanity? Perhaps. But also a possible, however paradoxical, source of human salvation employing the same greed and cowardice that curses our existence.

The scenario of the third option is one for fools, for all to think of; but is it not only fools that have allowed the accelerating development of ever more numerous and deadly weapons of mass murder and the public will to use them?

We have little time or choice left. Our salvation, the continued existence of humanity, may well require that we risk forcing the total use of all nuclear and other weapons of mass murder. Many have so decided and are now participating in the first option described realizing that the end result is the same as option three without the added risk of personally contributing to the proliferation of another class of weapons.

A pending action in the Federal Court of Canada - Trial Division #2020-88, places a duty on governments and their courts and judges to review and redress their culpable involvement in the prosecution of wars and the present arms race.

All governments, most of the world's larger newspapers and all members of Parliament plus differing peace groups have received a copy of this statement. Ask hard questions, wait for constructive answers.

The matter is one of courage and morality, the question, "Does my birth as a human being truly condemn me to paying taxes to and supporting a society that supports preparations to wage nuclear war and the possible murder of hundreds of defenceless fellow human beings?" defines the problem.

Serious readers may wish to review "Tax Refusal", Editorial Page, The Toronto Star, June 16, 1987.

INTERNATIONAL HUMANITY HOUSE  
BOX 2159, SQUARE ONE P.O.,  
MISSISSAUGA, ONTARIO  
CANADA L5B 3C7

This is Exhibit.....A.....referred to in the  
affidavit of...DANIEL J. LAVIGNE  
sworn before me, this...15<sup>th</sup>...  
day of...December...1988  
Haile P. Watson  
A COMMISSIONER, ETC.  
- Reinst. Officer.



FEDERAL COURT OF CANADA COURT FÉDÉRALE DU CANADA	
FILED	DEC 1 1988 <sup>mw</sup>
G. P. WATSON REGISTRY OFFICER - FONCTIONNAIRE DU GREFFE	
TORONTO, ONT.	3

IN THE FEDERAL COURT OF CANADA

In the matter of the Income Tax Act and in the matter of a notice of appeal dated and Filed the 20th day of October, now identified by the Federal Court of Canada - Trial Division as # 2020-88; And in the matter of that appeal from the decision of the Tax Court of Canada dated June 8th, 1988; And in the matter of the severe conflicts of interests attached to all parties thereto including the defendant, the defendant's various Ministers including the Ministers of Defence, Finance, Justice and Revenue among others And including the defendant's legal establishment including its courts and judges.

BETWEEN:

DANIEL J. LAVIENE, Plaintiff  
AND  
Her Majesty The Queen, Defendant

Notice of Motion

Take notice that an application will be made on behalf of the plaintiff before the presiding Judge at the Federal Court of Canada, 330 University Avenue, 8th Floor, on Monday, the 12th Day of December, 1988 at 10:00 o'clock in the forenoon or so soon as thereafter may be heard for such judgement as the court may

think just not withstanding that it is accused by the plaintiff of being in a visible, cognizable, critical and crucial conflict of interest in the matter.

And Further take notice that in support of such application will be read the affidavit of the Plaintiff and other material as the Plaintiff may choose and this Honourable Court permit.

And Further take notice that the grounds for the application are the defendant's Failure to file a reply as required within the time allotted by the Rules of The Court and the defendant's Frightful determination to use its courts, judges and laws in a manner not in keeping with the principles of Fundamental justice, to enforce its incessant and imperative demand that all humans resident within its claimed lands pay taxes towards or otherwise support that society which it claims unto itself even though that society publicly acknowledges its determination to continue its participation in those plans and preparations that will fully risk the murder of hundreds of millions of defenceless human beings and quite possibly and most probably risk the very extinction of all life on the planet.

Dated at Toronto this 1st Day of December 1988

Daniel J. Lavigne, Plaintiff

Box 9159, Mississauga, Ontario

Square One P.O., L5B 3C7

TO: The Federal Court of Canada

AND TO: The Deputy ATTORNEY GENERAL OF CANADA

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

B E T W E E N:

DANIEL J. LAVIGNE,

Plaintiff,

- and -

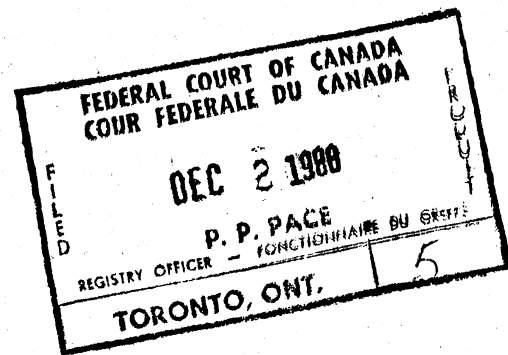
HER MAJESTY THE QUEEN,

Defendant.

NOTICE OF MOTION

TAKE NOTICE that an application will be made to this Honourable Court on behalf of the Defendant at 330 University Avenue, 8th Floor, Toronto, Ontario on Monday, the 12th day of December, 1988 at 10 o'clock in the forenoon or so soon thereafter as the application can be heard, for an Order:

- (a) striking out the Statement of Claim herein and dismissing the action on the basis that, pursuant to Rule 419(1)(a) of the Federal Court Rules, the Statement of Claim discloses no reasonable cause of action;
- (b) in the alternative, that pursuant to Rule 415 of the Federal Court Rules, the Plaintiff provide particulars as to the basis for the appeal from his assessment of tax;
- (c) in the further alternative, for an Order granting the Defendant an extension of time within which to file a Defence.



AND TAKE NOTICE that in support of the application will be read the Statement of Claim, together with such further and other material as counsel may advise and this Honourable Court permit.

DATED at TORONTO, Ontario, this <sup>2<sup>nd</sup></sup> day of *December*, 1988.

*John C. Tait per JPM.*  
John C. Tait  
Deputy Attorney General of Canada  
Solicitor for the Defendant

TO: The Administrator  
Federal Court of Canada  
Trial Division  
300 University Avenue  
8th Floor  
TORONTO, Ontario  
M5G 1R7

AND TO: Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
MISSISSAUGA, Ontario  
L5B 3C7

T-2020-88

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

B E T W E E N:

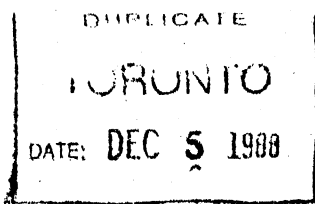
DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN,

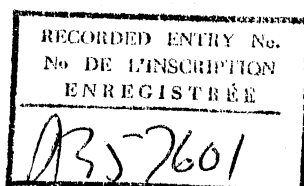
Defendant.



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NOTICE OF MOTION

---



J. Paul Malette  
Department of Justice  
Toronto Regional Office  
Suite 500  
1 Front Street West  
TORONTO, Ontario  
M5J 1A5

Tele: 973-3105  
File: T0. 160431-1



Department of Justice  
Canada

Ministère de la Justice  
Canada

1 Front Street West,  
Suite 500,  
Toronto, Ontario,  
M5J 1A5

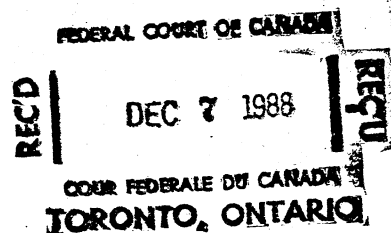
1, rue Front ouest,  
Pièce 500,  
Toronto (Ontario)  
M5J 1A5

Tel. 973-3689

**DELIVERED BY HAND**

December 6, 1988

The Administrator  
Federal Court of Canada  
Trial Division  
330 University Avenue  
8th Floor  
TORONTO, Ontario  
M5G 1R7



Dear Sirs:

**Re: Daniel J. LAVIGNE v. H.M.Q.**  
**Court No: T-2020-88**  
**Our File: T0. 160431-1**

Enclosed herewith is a copy of an Affidavit in duplicate for filing with the Court.

Yours very truly,

Marie-Thérèse Boris  
Counsel, Tax Litigation  
Toronto Regional Office

MTB/tn  
Enclosure

Canada



Federal Court of Canada

Cour fédérale du Canada

MEMORANDUM / NOTE DE SERVICE

DATE: December 7/88

FROM:

TO: Sandy McPherson

FROM: Robert Gravelle, Processing Support Clerk

RE: T-2020-88

Comments / Remarques

I transmit herewith the following material:

Original Tax Court File No:  
86-1901(1T)

"REASON"

Motion in Toronto 12/12/88

Please acknowledge receipt of the material on the attached copy of this memo and return the material as soon as possible.

Processing Support Clerk

c.c.: D. Wood  
Chief of Records

Receipt of the above-noted material is hereby acknowledged.

Signature

Date

Dec 9/88

TO *Mme. Thérèse Paris*  
*Sept 7 Justice*  
*1 Front St. W. Suite 500*  
*Ottawa Ont.*  
*K5S 1A5*

Office *Ottawa Ont*  
Postal Code *K5S 1A7*  
Date *December 12/88*

REGULAR MAIL	<input type="checkbox"/>
REGISTERED	<input type="checkbox"/>
DOUBLE REGISTERED	<input type="checkbox"/>
BY HAND	<input checked="" type="checkbox"/>

COURT NO. *T-2020-84*  
STYLE OF CAUSE *Daniel J. Hamane*  
*- and -* *The Queen*

As indicated below, the attached material relating to the above-mentioned proceeding is forwarded herewith:

- ☒ Certified copy ) of the *2* order of *Peter A. K. / J. L. A. S. P.*  
☐ Certificate ) dated *December 12/88* \*
- ☐ Certified copy ) of the judgment of .....  
☐ Certificate ) dated ..... \*
- ☐ Reasons for judgment relating to the above were not given by the Court.
- ☐ Reasons for ☐ judgment of .....  
☐ order ..... dated ..... \*
- ☐ Certified copy of ☐ judgment and copy of .....  
☐ order reasons of ..... dated ..... \*
- ☐ Returned herewith: .....  
(1) .....

Status of Proceedings .....

- ☐ Acknowledge receipt by sending back green copy

N.B.

*Michel Lortie*  
MICHEL LORTIE  
AGENT DU GREFFIER  
REGISTRY OFFICER

\* Pursuant to section 5 of the Official Languages Act all final decisions, orders and judgments, including any reasons given therefor, issued by the Court are issued in both official languages. In the event that such documents are issued in the first instance in only one of the official languages, a copy of the version in the other official language will be forwarded on request when it is available.

\* Conformément à l'article 5 de la Loi sur les langues officielles, les décisions, ordonnances et jugements finals, avec les motifs y afférents, sont émis dans les deux langues officielles. Au cas où ces documents ne seraient émis, en premier lieu, que dans l'une des deux langues officielles, une copie de la version dans l'autre langue officielle sera transmise, sur demande, dès qu'elle sera disponible.



TO *Daniel J. Rignone*  
*P.O. Box 2159*  
*Squamish B.C. Post Office*  
*Mississauga Ont.*  
*L5B 3C7*

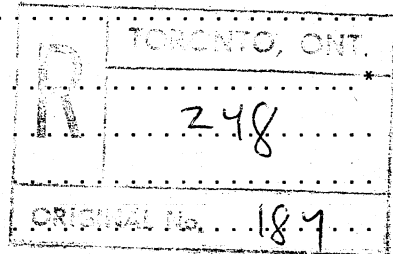
Office *Monrovia Ont.*  
Postal Code *M5S 1A7*  
Date *December 12/88*

REGULAR MAIL	<input type="checkbox"/>
REGISTERED	<input checked="" type="checkbox"/>
DOUBLE REGISTERED	<input type="checkbox"/>
BY HAND	<input type="checkbox"/>

COURT NO. *T-2020-88*  
STYLE OF CAUSE *Daniel J. Rignone*  
*- vs -* *the Queen*

As indicated below, the attached material relating to the above-mentioned proceeding is forwarded herewith:

- ☒ Certified copy ) of the *2* order of *Peter A. G. Jones R.S.P.*  
☐ Certificate ) dated *December 12/88* \*
- ☐ Certified copy ) of the judgment of .....  
☐ Certificate ) dated ..... \*
- ☐ Reasons for judgment relating to the above were not given by the Court.
- ☐ Reasons for ☐ judgment of .....  
☐ order ..... dated ..... \*
- ☐ Certified copy of ☐ judgment and copy of  
☐ order reasons of .....  
dated ..... \*
- ☐ Returned herewith: .....  
(1) .....



Status of Proceedings .....

- ☐ Acknowledge receipt by sending back green copy

N.B.

*Michel Lortie*  
MICHEL LORTIE  
AGENT DU GREFFE  
REGISTRY OFFICER

\* Pursuant to section 5 of the Official Languages Act all final decisions, orders and judgments, including any reasons given therefor, issued by the Court are issued in both official languages. In the event that such documents are issued in the first instance in only one of the official languages, a copy of the version in the other official language will be forwarded on request when it is available.

\* Conformément à l'article 5 de la Loi sur les langues officielles, les décisions, ordonnances et jugements finals, avec les motifs y afférents, sont émis dans les deux langues officielles. Au cas où ces documents ne seraient émis, en premier lieu, que dans l'une des deux langues officielles, une copie de la version dans l'autre langue officielle sera transmise, sur demande, dès qu'elle sera disponible.



Cour fédérale du Canada

MEMORANDUM / NOTE DE SERVICE

DATE: December 7/88

TO: Sandy McPherson

FROM: Robert Gravelle, Processing Support Clerk

RE: T-2020-88

I transmit herewith the following material:

Original Jaf Court File No:  
86-1901(17)

"REASON"

Motion in Toronto 12/12/88

Please acknowledge receipt of the material on the attached copy of this memo and return the material as soon as possible.

✓ c.c.: D. Wood  
Chief of Records

Receipt of the above-noted material is hereby acknowledged.

Signature

Date

**COUR CANADIENNE DE L'IMPÔT**

ADRESSEZ TOUTE CORRESPONDANCE  
AU REGISTRAIRE

November 7, 1988

Dear Sir:

RE: DANIEL J. LAVIGNE  
v. HER MAJESTY THE QUEEN  
File no. 86-1901(IT)

1. Notice of Appeal to the Tax Court of Canada.
2. Reply to Notice of Appeal.
3. Certified copy from the Minute Book of the Tax Court of Canada.
4. Documents filed with the Court, by the Minister under Section 170(2).
5. Certified copy of the Judgment and the reasons therefor.
6. Exhibits -----

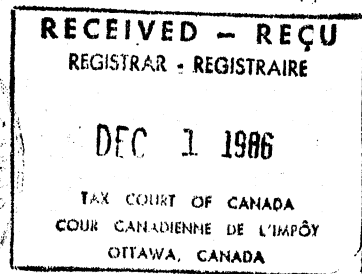
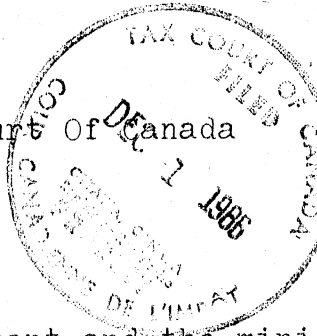
Yours truly,

E.M. Germain.  
Registrar.

Receipt of the above is hereby acknowledged  
this                      day of                      , 19                      .

November 21, 1986

Registrar Of The Tax Court Of Canada  
Centennial Towers  
200 Kent Street  
Ottawa, Canada  
K1A 0M1



86-19016

Re: The attached assessment and the minister's confirmation thereof.

Dear Sir,

As required of me to appeal the confirmation of the above noted assessment by the minister I submit the following information.

Your government, your society, is guilty of a willful involvement in the gross immorality/insanity of the nuclear arms race. The end of which shall, in all probability, be heralded by tens of thousands of loud and deadly explosions of atomic, biological, chemical and hydrogen bombs.

No government or society can claim the "right" to so vilely risk the very extinction of mankind; to so wantonly and contemptuously degrade and destroy the very "humanity" of our present lives. No such "right" exists.

My humanity, the fact and reason of my existence as a human being, prevents me and absolutely forbids me from aiding and assisting those who so willfully, vilely and contemptuously risk the very extinction of mankind.

To meet the requirements of my conscience, I have refused, since 1980, to file tax returns or pay taxes to a society that willingly participates in plans and preparations that entail the will and capacity to murder hundreds of millions of peaceful members of mankind within hours and risk the possible extinction of civilization a few months thereafter; a society that trains tens of thousands of young men and women to launch, when ordered, weapons that will not only then end civilization, but weapons that, by the very fact of their existence, cause the fibre of society to unravel at an ever accelerating pace; weapons of such devastating force and such vast numbers that they now cause the super powers and other nuclear powers to build and test even more of these same weapons in a foolish and insane quest for "security" from their own kind.

I cannot and refuse to accept your government's edict that the fact of my birth, the fact of my existence, places me within its powers and that I must, by virtue of their enactments, support their vile participation in the nuclear arms race.

Yet, rather than declare an alternate/parallel government as is my right, guaranteed me by your government's acceptance of the United Nations resolution #1514(XV) Paragraph 2, "All peoples have the right to self-determination; by virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development."; I am prepared to gamble that your society is not yet so consumed by its deadly determination to protect various lifestyles as to refuse to recognize that some individuals are committed to the utilization of reason before passion.

In keeping with my commitment to reason, with my firm belief that humanity is now reduced to a simple choice of (a) reason, involving honest compromise or (b) the extinction of civilization as we know it, I ask that this court recognize the need for and the right of individuals to opt out of the arms race by recognizing the validity of Canada's "Charter Of Rights" and use its provisions guaranteeing "Freedom Of Conscience" to order the Canadian government to cease and desist from attempting to force me, through its agent, Revenue Canada, to support its involvement in the nuclear arms race and the export of Canadian produced conventional military weapons to Third World nations.

To this end I ask that the Tax Court Of Canada vacate the attached assessment and that it order the Canadian government to pay back to me all taxes ever collected by them from me in all and whatever forms they employed.

I further ask that it order the income tax act amended to conform with the Charter Of Rights thereby giving conscientious objectors to war and preparations for war the right to redirect that portion of their taxes now used to perpetuate the madness of military spending towards more peaceful pursuits such as alleviating the hunger and suffering of the majority of the citizens of Third World nations.

I further ask that it order the income tax act amended to conform with the Charter Of Rights thereby restraining Revenue Canada from securing ex-parte garnishee orders and ex-parte orders to pay which utilize the force of threats against third parties ( i.e. employers, secretaries, paymasters, company accountants, etc. ) to force conscientious objectors to war and preparations for war to support the Canadian government's participation in the nuclear arms race.

I further ask that the court award me costs in the amount of \$100,000.00 per year of my refusal to partially recompense me for the efforts and costs of communicating the moral imperative of our era to citizens, governments, military and political leaders, peace activists and peace groups worldwide and to partially recompense me for the loss of income caused me by the Canadian government as the demands of my conscience made me limit my income so as to limit the amount of money the government could then " legally " seize from me to perpetuate its involvement in the insanity of the nuclear arms race.

I further ask that the court declare that the present Canadian government's actions depicting Canada as a suzerainty of the United States of America and its actions condemning Canada to the insanity of the arms race to be illegal if not treasonous and that it order the Canadian government to cease and desist in those actions.

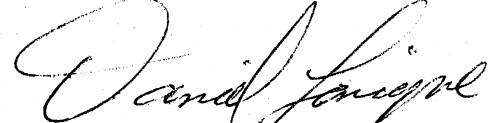
I am determined to entrench my right ( and thereby everyone's right ) to refuse to participate in the insanity of the arms race and ask that the Canadian government be adequately represented at this appeal. I shall be calling on several arms experts, ambassadors, senior military leaders and disarmament negotiators of the Nato Alliance and Warsaw Pact nations and others to present their views on the possibility and probability of a nuclear war in the foreseeable future utilizing the greater number of all nuclear and other weapons of mass murder then available. I shall also seek to have the President Of The United States Of America and the General Secretary of The Union Of Soviet Socialist Republics justify to the peaceful majority of mankind their governments moral and prudential arguments for continuing the arms race.

In the event that the Canadian government, apprized of my determination in this matter, should wish to have the matter held in abeyance while a review of a possible peace tax fund is undertaken, I shall agree to such a wish with the proviso that a judge of the Supreme Court of Canada agree and that my agreement will not prejudice my plea at law and that my plea shall be heard before the Supreme Court of Canada and that I shall be offered the assistance of the Canada Court Challenge Program to present my plea.

I apologize to the Tax Court Of Canada if my plea should burden the court in a manner beyond its normal function. Thank you.

My address for service is noted below.

The district office is Vancouver.



Mr. Daniel J. Lavigne, Co-ordinator,  
International Humanity House,  
2253 Bedard Road,  
Prince George, B.C.  
V2K 1L4

- c. The Right Honourable Mssrs. B. Mulroney; J. Clark; J. Turner.  
The distinguished Mssrs. M. Gorbachev; R. Reagan.  
The Honourable Mssrs. E. Broadbent; E. Mckay.  
The Right Honourable Mr. Pierre E. Trudeau  
Renowned peace activist Dr. Helen Caldicott  
Selected members of the House of Commons.

3

DANIEL LAVIGNE  
2253 BEDARD RD  
PRINCE GEORGE BC

27  
V2K 1L4

TAXATION CENTRE - CENTRE FISCAL

DATE SEP 03, 1986	ACCOUNT NO. - N° DE COMPTE 424 536 241	TAXATION YEAR - ANNÉE D'IMPOSITION 1985	SURFEY V3T SE 6
----------------------	---	--	--------------------

LINE ON RETURN LIGNE DE LA DÉCLARATION	DESCRIPTION	DESCRIPTION	AMOUNT ASSESSED MONTANT ÉTABLI
150	Total Income	Revenu total	\$23,276
223	- Total Deductions	- Total des déductions	\$941
224	= Net Income	= Revenu net	\$22,335
	+ Forward Averaging Withdrawal Amount	+ Retrait du montant d'étalement accumulé	
235	- Total Personal Exemptions	- Total des exemptions personnelles	\$4,140
	- Other Deductions	- Autres déductions	
260	= Taxable Income	= Revenu imposable	\$18,195
420	Net Federal Tax	Impôt fédéral net	\$3,127.00
427	+ Net Provincial Tax	+ Impôt provincial net	\$1,533.40
	+ CPP Payable	+ RPC à payer	
	+ UI Repayment	+ Remboursement d'A-C.	
435	= Total payable	= Total à payer	\$4,660.40
440	Total Tax Deducted	Total de l'impôt retenu	\$1,611.00
	+ Provincial Tax Credit/Refundable Quebec Abatement	+ Crédit d'impôt provincial /Abattement du Québec remboursable	
	+ Child Tax Credit	+ Crédit d'impôt pour enfants	
	+ CPP Overpayment	+ Paiement en trop au RPC	
	+ UI Overpayment	+ Paiement en trop d'A-C.	
	+ Instalments and/or Payment on filing	+ Acomptes provisionnels et/ou paiement sur production	
	+ Other Credits	+ Autres crédits	
	= Total Credits	= Total des crédits	\$1,611.00
	Balance (Total Payable-Total Credits)	Solde (total à payer-Total des crédits)	\$3,049.40
	± Penalties	± Pénalités	\$213.45DR
	± Instalment Interest	± Intérêts sur acomptes provisionnels	
	± Arrears Interest	± Intérêt sur arriérés	\$100.05DR
	+ Credit Interest	+ Intérêt créditeur	
	= Balance (includes Interest and/or Penalties)	= Solde (comprend les intérêts et/ou les pénalités)	\$3,362.90DR
	± Previous Balance (includes Interest and/or Penalties)	± Solde antérieur (comprend les intérêts et/ou les pénalités)	\$34.81DR
	= Balance Due	= Solde dû	\$3,397.71

IF YOU HAVE ANY QUERIES REGARDING YOUR ASSESSMENT, YOU MAY CONTACT THE VANCOUVER DISTRICT OFFICE AT 689-5411 OR FOR LONG DISTANCE CALLS IN BRITISH COLUMBIA 1-800-663-9033 AND IN YUKON AND NORTHEASTERN BRITISH COLUMBIA 1-800-663-0451.

Appeals Branch

Daniel J. Lavigne  
2253 Bedard Road  
Prince George, B.C.  
V2K 1L4

District Office Vancouver

Taxation Centre \_\_\_\_\_

D. Devitt  
Appeals 130-22

Date:

NOV 7 1986

Re: **Notice of Objection**  
**Taxation Year** 1985

The above Notice of Objection has been carefully considered and the Minister's decision is included in the following document:

Notification of Confirmation for 19 85 \_\_\_\_\_ enclosed.

Notice of Re-assessment for 19 \_\_\_\_\_ enclosed or being forwarded under separate cover.

If you do not agree with this decision, you have a right of appeal to either the Tax Court of Canada or the Federal Court of Canada.

#### APPEAL TO THE TAX COURT OF CANADA

**Time Limit** An appeal must be made within 90 days from the date of mailing of the Minister's Notification.

- Procedures**
- No special form is required and there is no filing fee.
  - Simply set out a brief summary of the facts and the reasons for appealing the assessment or reassessment.
  - Include - an address for service - either your own or your representative.
  - Quote the district office or taxation centre identified above.
  - Send three copies by registered mail to:

Registrar of the Tax Court of Canada  
Centennial Towers  
200 Kent Street  
Ottawa, Canada  
K1A 0M1

**Costs** The Court may award costs to a taxpayer on the disposition of the appeal.

**Reminder** Advise the Registrar of the Court and our Department of any change of address.

#### APPEAL TO THE FEDERAL COURT OF CANADA

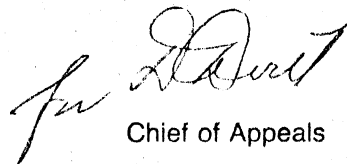
**Time Limit** A direct appeal to this Court must also be filed within 90 days from the date of mailing of the Minister's Notification.

**Procedures** The Federal Court rules require that appeals be submitted in a prescribed manner. Full particulars may be obtained from the local office of the Court's Registry in your area, or by writing to:

Registrar of the Trial Division  
The Federal Court of Canada  
Ottawa, Canada  
K1A 0H9

**Costs** The Court may award costs to either party at its discretion.

Enclosures  
Registered

  
Chief of Appeals

T-2020-88

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

B E T W E E N:

DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN,

Defendant.

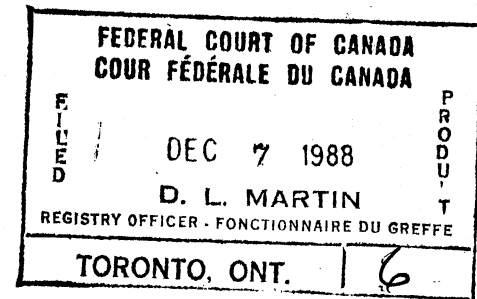
A F F I D A V I T

I, SUSAN PATRICIA LEE, barrister and solicitor, of the City of Toronto, in the Municipality of Metropolitan Toronto, Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am employed in the Tax Litigation Section of the Department of Justice, have carriage of this action and as such have knowledge of the matters to which I hereinafter depose.

2. Attached as Exhibit "A" to this my Affidavit is a copy of the Judgment of the Tax Court of Canada signed at Ottawa on June 8, 1988 dismissing an appeal by the Plaintiff to the Tax Court with respect to his 1985 taxation year. At the Tax Court of Canada hearing whereat I represented the Minister of National Revenue, it is my recollection that the Plaintiff conceded the correctness of the assessment of tax.

3. On October 27, 1988, a Statement of Claim filed October 20, 1988 with the Federal Court purportedly being an appeal from the decision of the Tax Court of Canada dated June 8, 1988 was





served upon the Deputy Attorney General of Canada. Attached as Exhibit "B" to this my Affidavit is a copy of the said Statement of Claim.

4. By copy of a letter dated November 9, 1988, I advised the Plaintiff that carriage of his Federal Court action had been assigned to me. I further indicated that I hoped to be in a position to file and serve the Defence in the near future and that if he had any questions or comments in the interim, to contact me. Attached as Exhibit "C" to this my Affidavit is a copy of the letter dated November 9, 1988 to Mr. Lavigne.

5. Subsequent to Exhibit "C" herein, I drafted a letter which was eventually forwarded to Mr. Lavigne on December 1, 1988. This letter set out that I intended to bring a Motion to Strike. Attached as Exhibit "D" herein is a copy my letter dated December 1, 1988 to Mr. Lavigne.

6. On December 1, 1988, I was served with a Notice of Motion and Affidavit by the Plaintiff wherein the Plaintiff seeks Judgment.

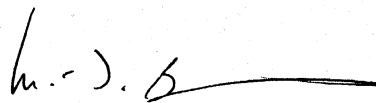
7. The letter dated December 1, 1988 to Mr. Lavigne, Exhibit "D" herein, was not forwarded to Mr. Lavigne until after the Notice of Motion and supporting Affidavit had been served on me. However, the said letter had been drafted and I had received instructions from Revenue Canada to Move to Strike, prior to receipt of the said Notice of Motion and Affidavit.

8. A Notice of Motion to strike out the Plaintiff's action has been forwarded to the Plaintiff. Attached as Exhibit "E" to this my Affidavit is a copy of the said Motion.

9. This Affidavit is made to oppose a Motion for Judgment  
filed by the Plaintiff.

SWORN BEFORE me at the City )  
of Toronto, in the )  
Municipality of Metropolitan )  
Toronto, Province of Ontario )  
this 6<sup>th</sup> day of December )  
1988. )

  
\_\_\_\_\_  
SUSAN PATRICIA LEE

  
\_\_\_\_\_  
A COMMISSIONER ETC.



86-1901 (IT)

86-1901 (IT)

DANIEL J. LAVIGNE,

DANIEL J. LAVIGNE,

Appellant,

appelant,

v.

c.

THE MINISTER OF NATIONAL REVENUE,

LE MINISTRE DU REVENU NATIONAL,

Respondent.

intimé.

Appeal heard June 3, 1988, at the  
City of Toronto, Ontario, by

Christie A.C.J.T.C.

Counsel at hearing

For the appellant:

The appellant himself

For the respondent:

P. Lee

Appel entendu le 3 juin 1988 en la  
ville de Toronto (Ontario) par

Christie J.C.A.C.I.

Procureurs à l'audience

Pour l'appelant :

L'appelant lui-même

Pour l'intimé :

P. Lee

JUDGMENT

It is ordered and adjudged  
that the appeal with respect to the  
1985 taxation year be and the same  
is hereby dismissed.

Signed at Ottawa, Canada,  
this 8th day of June, 1988.

JUGEMENT

Par les présentes, il est  
ordonné que l'appel à l'égard de  
l'année d'imposition 1985 soit  
rejeté.

Signé à Ottawa, Canada,  
ce 8<sup>e</sup> jour de juin 1988.

D. H. CHRISTIE

A.C.J.T.C.C. - J.C.A.C.C.I.

This is Exhibit A mentioned and  
referred to in the affidavit of

*Susan Patricia Lee*

Sworn before me this 6th day of  
December A.D., 1988.

*M. J. S.*  
A Commissioner, etc.

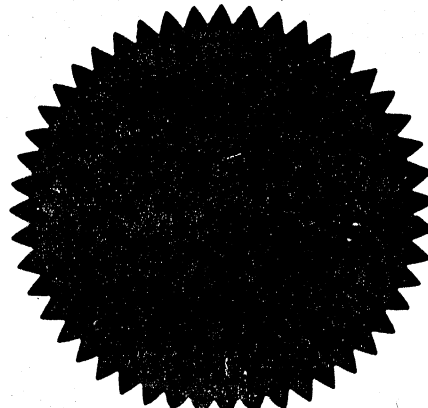
I HEREBY CERTIFY that the above document is a  
true copy of the original filed of record in the Registry  
of the Tax Court of Canada the 8th day

1988

dated this 23rd day of June, 1988

*Angela J. [Signature]*  
Registrar

Tax Court of Canada



T-2020-88

IN THE FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE THE INCOME TAX ACT

FEDERAL COURT OF CANADA COUR FÉDÉRALE DU CANADA	
FILED	OCT 20 1988
G. P. WATSON REGISTRY OFFICER - FONCTIONNAIRE DU GREFFE	
TORONTO, ONT.	

DANIEL J. LAVIGNE

PLAINTIFF

AND

HER MAJESTY THE QUEEN

DEFENDANT

STATEMENT OF CLAIM

(FILED THIS 20<sup>th</sup> DAY OF OCTOBER, 1988)

NOTICE OF APPEAL IN RESPECT OF THE PLAINTIFF'S 1985 TAXATION YEAR IS HEREBY GIVEN FROM THE DECISION OF THE TAX COURT OF CANADA DATED JUNE 8th, 1988 AND MAILED ON JUNE 23rd, 1988.

A. STATEMENT OF FACTS

1. SINCE 1980, THE PLAINTIFF, PURSUANT TO HIS RECOGNITION OF HIS EXISTENCE AS A MEMBER OF MANKIND HAS CHOSEN TO LIVE IN A MANNER RECONCILABLE WITH THE HIGHEST ASPIRATIONS OF MANKIND AS OPPOSED TO LIVING IN SILENT ACQUIESCENCE TO THE DAILY DEBASEMENT OF LIFE AS PRACTICED AND CAUSED BY THOSE WHO ACCEPT, CONDONE, LEGALIZE AND PROMOTE THE "RIGHT" OF DIFFERING "GOVERNMENTS", "NATIONS", "PEOPLES", "SOCIETIES" AND "SOVEREIGN STATES" TO PARTICIPATE IN AND FORCE THEIR CITIZENS PARTICIPATIONS IN PLANS AND PREPARATIONS THAT INVOLVE THE WILL AND THE CAPACITY TO MURDER HUNDREDS OF MILLIONS OF DEFENCELESS FELLOW HUMAN BEINGS BY USE OF NUCLEAR AND OTHER WEAPONS OF MASS MURDER.

2. SINCE 1980, PURSUANT TO THE PLAINTIFF'S DECLARATION THAT HE IS A FREE MAN WITH AN UNASSAILABLE RIGHT AND CONCURRENT AND UNAVOIDABLE DUTY TO REFUSE TO SUPPORT THOSE FEARFUL AND COWARDLY SOCIETIES WHO ALLOW THE GREED OF VILE AND VIOLENT MEN TO "LAWFULLY" RISK HUMANITY'S VERY EXISTENCE BY THE THREATENED USE OF NUCLEAR AND OTHER WEAPONS OF MASS MURDER, THE PLAINTIFF HAS REFUSED TO EITHER FILE TAX RETURNS OF PAY TAXES TO THE DEFENDANT AS DEMANDED BY THE DEFENDANT AND HAS CEASELESSLY CHALLENGED THE DEFENDANT TO DEVELOP COURAGE SUFFICIENT TO CHARGE THE PLAINTIFF FOR WILLFULLY EVADING THE PAYMENT OF TAXES AND HAVE THE MATTER PUT OVER FOR TRIAL BEFORE A JUDGE AND JURY.

3. SINCE 1980, PURSUANT TO THE PLAINTIFF'S BELIEFS AND MORE SO SINCE 1984 PURSUANT TO THE PLAINTIFF'S DELIVERY OF THE FOLLOWING STATEMENT TO THE DEFENDANT:

con't.... /2

3. SIRS AND MADAMES,

ATTACHED FIND A PHOTO-COPY OF A DEMAND TO PAY BY YOUR AGENTS, REVENUE CANADA.

I REJECT THAT DEMAND. I AM A FREE HUMAN BEING . I DO NOT BELONG TO YOUR KIND.

I AM A FREE MAN AND HAVE BUT ONE LIFE TO LIVE. I AM FORCED TO LIVE IT SIDE BY SIDE WITH FOOLS WHO HAVE NO CONCEPT OF FUTURE OR SENSE OF DUTY TO HUMANITY.

ANNIHILATION OF ALL LIFE FORMS BY STUPID, POWER HUNGRY FOOLS SUCH AS YOURSELVES IS AGONIZINGLY POSSIBLE.

I SEE NO PROSPECTS THAT YOU AND YOUR KIND WILL EVER ADDRESS YOURSELVES TO THE PRESENT GRIM REALITY.

I ASK YOU: TO WHERE SHOULD A CONCERNED HUMAN BEING TURN ... WITHOUT BEING TURNED UPON? TO WHICH COURT SHOULD HE ADDRESS HIS FEARS OF A POLLUTED/CONTAMINATED FUTURE? .....THAT WILL LISTEN? ... AND DO SOMETHING? .....TO WHICH ESTABLISHMENT JUDGE SHOULD HE LOOK UPON FOR FAIR DEALINGS? ... YOURS? .. HAH!!

SHOULD I CONTINUE? .....WOULD IT BE OF ANY USE?

I AM FREE. I DO NOT BELONG TO YOUR KIND.

YOU MAY QUESTION MY STANCE. YOU SHOULD NOT DOUBT MY DETERMINATION.

SIGNED ... DANIEL J. LAVIGNE

..... THE PLAINTIFF HAS OPENLY COUNSELED OTHERS ON THEIR RIGHT AND DUTY TO REFUSE TO SUPPORT ANY GOVERNMENT/SOCIETY THAT IS SO LOST TO COWARDICE, GREED AND LUST FOR POWER AS TO WILLFULLY AND WILLINGLY PARTICIPATE IN A CONSPIRACY THAT RISKS HUMANITY'S VERY EXISTENCE. THE DEFENDANT, AWARE OF THE PLAINTIFF'S CONTINUING ACTIONS IN THIS REGARD HAS ALLOWED THE PLAINTIFF TO CONTINUE THOSE ACTIONS WITHOUT HINDRANCE OR INTERRUPTION IN ORDER TO AVOID FURTHER PUBLIC CHALLENGES THAT THE PLAINTIFF BE CHARGED BY THE DEFENDANT FOR WILLFUL EVASION OF PAYMENT OF TAXES AND THAT THE MATTER BE DECIDED IN A PUBLIC TRIAL BEFORE A JUDGE AND A JURY.

4. WITH THE EXCEPTION PURSUANT TO THE PLAINTIFF'S 1986 CHALLENGE TO MR. ROBERT ROY, DIRECTOR, TAXATION, VANCOUVER AND MR. H.R. ROGERS, DEPUTY MINISTER, NATIONAL REVENUE, BOTH HIRELINGS OF THE DEFENDANT, WHEREIN THE PLAINTIFF WAS INFORMED BY THE INDIVIDUAL HIRELINGS THAT THE ~~THE~~ PLAINTIFF WOULD BE CHARGED WITH WILLFULLY EVADING PAYMENT OF INCOME TAXES AND THAT THE DEFENDANT WOULD MOST CERTAINLY RISK PLACING THE MATTER BEFORE A JURY AND SUBSEQUENT THEREAFTER TO THE LOUD RHETORIC OF BOTH HIRELINGS SPEAKING FOR THE DEFENDANT WHEN THE DEFENDANT COWED FROM CHARGING THE PLAINTIFF; THE DEFENDANT HAS MADE IT ADEQUATELY CLEAR TO THE PLAINTIFF THAT THE DEFENDANT WILL RELY ON THE INDIVIDUAL EXERCISE OF POWER BY ITS LEGAL ESTABLISHMENT TO SANCTION THE "LEGAL RIGHT" OF ITS AGENT IN THIS MATTER, REVENUE CANADA, TO USE WHATEVER METHODS INCLUDING THE USE OF LETHAL FORCE TO COLLECT THE "INCOME TAXES", THE AMOUNT ASSESSED, THAT THE DEFENDANT DEMANDS BE PAID TO IT BY THE

4. ...PLAINTIFF AND THEREBY DETER OTHERS FROM BELIEVING AND PUBLICLY STATING AS THE PLAINTIFF BELIEVES AND PUBLICLY STATES THAT THEY ALSO HAVE AN UNASSAILABLE RIGHT AND UNAVOIDABLE DUTY TO REFUSE TO SUPPORT THE DEFENDANT OR OTHERS OF HIS KIND SIMILARLY INVOLVED IN PREPARATIONS TO WAGE MASS MURDER.

5. THE PLAINTIFF RECOGNIZES THE POTENTIAL FOR ANARCHY WITHIN HIS DECISIONS AND ACTIONS AND HOLDS THAT POTENTIAL RESULT A MORE ACCEPTABLE RISK THAN THAT POSED BY THE ACTIONS OF THE DEFENDANT AND HIS KIND IN PREPARING TO WAGE ALL OUT NUCLEAR WAR OR THE GREATER POTENTIAL FOR THE UTTER DISSOLUTION OF SOCIETY WORLDWIDE POSED BY THE DEVELOPMENT OF NEW TECHNOLOGY ALLOWING THE MOST AVERAGE OF ADULTS TO BUILD A WEAPON THE USE OF WHICH WOULD KILL HUNDREDS OF THOUSANDS.

6. THE PLAINTIFF'S REFUSAL TO SUPPORT THE DEFENDANT OR ANY OTHER WHO LIKE THE DEFENDANT IS INVOLVED IN AN AGREEMENT WITH OTHER NATIONS THAT INVOLVE THE WILL AND CAPACITY OF THE DEFENDANT AND HIS KIND TO MURDER HUNDREDS OF MILLIONS OF DEFENCELESS HUMAN BEINGS IS NOT ONLY SUPPORTABLE IN LAW, IT IS CENTRAL TO ALL LAWS AND IT IS OF THE UTMOST NECESSITY FOR HUMANITY'S CONTINUED SURVIVAL THAT ALL OTHER HUMAN BEINGS SIMILARLY REFUSE TO SUPPORT THE DEFENDANT OR HIS KIND.

7. JUSTICE J.A. TWADDLE IS CORRECT WHEN, IN EXPRESSING THE JUDGEMENT FOR THE MAJORITY OF THE COURT OF APPEAL OF MANITOBA IN THE CASE OF RE MCKAY ET AL AND THE GOVERNMENT OF MANITOBA 23 C.R.R. 8 AT PAGE TWELVE "THE CITIZEN PAYS A TAX: THE STATE USES IT NOT AS THE CITIZENS MONEY, BUT AS PART OF A GENERAL PUBLIC FUND". FROM THIS IT FOLLOWS THAT HONOURABLE JUSTICE HADDY ERRED IN JERILYNN PRIOR VERSUS HER MAJESTY THE QUEEN - COURT FILE NO. T-1838-87 TRIAL DIVISION - FEDERAL COURT IN STATING THAT THERE IS NO NEXUS OF ANY KIND BETWEEN THE AMOUNT OF TAXES PAYABLE BY THE PLAINTIFF AND THE EXPENDITURES MADE BY THE DEFENDANT'S FEDERAL AUTHORITY, IN THAT WITHOUT RECEIVING THE FUNDS SOUGHT FROM THE PLAINTIFF AND OTHERS POSSESSING SIMILAR BELIEFS, THE FEDERAL AUTHORITY IS FORCED TO REDUCE SPENDING BY VIRTUE OF NOT HAVING THAT AMOUNT SOUGHT AVAILABLE TO SPEND LEAVING THE DEFENDANT'S FEDERAL AUTHORITY WITH SEVERE CHOICES i.e. CONTINUE TO INFLAME THE PASSIONS OF THOSE UPON WHOSE TAX DOLLARS THEY RELY WHEN SPENDING TAX DOLLARS TO TRAIN IMPRESS-IONABLE YOUNG MEN AND WOMEN TO MURDER OTHER HUMAN BEINGS WHEN ORDERED TO DO SO IN THE NAME OF THE DEFENDANT OR SPEND THOSE AVAILABLE DOLLARS FOR THE MORAL, NORMAL AND ORDERLY PROCESSES OF SOCIETY.

8. THE PLAINTIFF DID NOT DEPEND OR RELY UPON EITHER THE DEFENDANT'S CONSTITUTION OR CHARTER OF RIGHTS . IN HIS APPEAL BEFORE THE TAX COURT OF CANADA (86-1901 - IT) IN THAT HE ACKNOWLEDGED BEFORE HAND THAT WHILE THOSE DOCUMENTS ARE SAID TO PROTECT THE RIGHTS OF CITIZENS, THEY CONTAIN VERY LITTLE IN THEIR RESPECTIVE PAGES THAT TENDS TO GUARANTEE THE RIGHT OF AN INDIVIDUAL TO ACT AS A HUMAN BEING THAT CAN NOT BE SUBSEQUENTLY DENIED BY THE DEFENDANT'S RELIANCE ON CLAUSES SUCH AS "A DEMONSTRABLY LIMITED FREEDOM IN A FREE AND DEMOCRATIC SOCIETY".

9. (a) PURSUANT TO THE RULES OF THE INCOME TAX COURT OF CANADA, THE REGISTRAR OF THAT COURT SHALL, ON DEMAND, SUPPLY THE PLAINTIFF WITH BLANK SUBPOENAS FOR THE PURPOSES OF THE APPEAL. (b) THE PLAINTIFF BY REGISTERED LETTER DATED JANUARY 18, 1987 REQUESTED THAT THE REGISTRAR FORWARD SUPPOENAS SUFFICIENT TO COMPEL THE ATTENDANCE AT COURT OF EACH AND EVERY MEMBER OF THE HOUSE OF COMMONS. (c) THE REGISTRAR OF THE COURT IN A SUBSEQUENT CONVERSATION WITH THE PLAINTIFF STATED THAT HE WOULD NOT SUPPLY THE PLAINTIFF WITH THE REQUIRED SUBPOENAS AS IN HIS OPINION THE PLAINTIFF'S QUESTIONING OF THE MEMBERS OF THE HOUSE OF COMMONS WOULD EMBARRASS THE GOVERNMENT OF CANADA.

10. THE MATTER IS OF SUCH OVER-RIDING PUBLIC INTEREST THAT THE COURT SHOULD SUMMARILY REJECT ANY APPLICATION BY THE DEFENDANT FOR AN ORDER STRIKING OUT THE PLAINTIFF'S STATEMENT OF CLAIM AS HAVING NO REASONABLE CAUSE OF ACTION AS SUCH AN ORDER WOULD ACT TO HAVE THE DEFENDANT AND ITS LEGAL ESTABLISHMENT AVOID DEALING WITH THE FACT OF THEIR PERSONAL AND COMMON INTEREST AND INVOLVEMENT IN THE PERPETUATION OF THE ARMS RACE. THEIR SEEKING SUCH AN ORDER WOULD BE THE DIRECT RESULT OF THEIR WANTING NO FURTHER PUBLICITY IN THE MATTER. THIS IS VERIFIED BY THEIR ABSOLUTE DISREGARD OF THE PLAINTIFF'S CHALLENGE PUBLISHED PROMINENTLY ON THE EDITORIAL PAGE OF THE TORONTO STAR ON JUNE 16, 1987. HEREIN REPRODUCED:

PERRIN BEATTY'S EXPOSURE TO AND DEALINGS WITH THE SMILING MANIPULATORS OF NATO'S VARIOUS MILITARY-INDUSTRIAL COMPLEXES CONFIRMS THE CREDO, "POWER CORRUPTS ... ABSOLUTE POWER CORRUPTS ABSOLUTELY".

WITH NEITHER BEATTY AS REVENUE MINISTER, NOR HIS SUCCESSOR, ELMER MacKAY HAVING THE COURAGE TO USE THEIR LAWS, COURTS AND JUDGES TO CHALLENGE MY ABSOLUTE REFUSAL TO PAY TAXES OR FILE TAX RETURNS TO A SOCIETY RACING TO DISASTER, HOW CAN BEATTY NOW JUSTIFY ASKING FOR \$200 BILLION TO FURTHER ACCELERATE THAT RACE? HOW CAN MacKAY JUSTIFY ATTEMPTS TO HAVE CONSCIENTIOUS OBJECTORS TO MASS MURDER PAY FOR BEATTY'S ENRICHMENT OF THE WORLD'S ARMS MERCHANTS?

WHILE THE MAJORITY, AS LOST AND COWARDLY FOOLS MAY CHOOSE TO EMBRACE THE MADNESS OF GREED, THAT DOES TERMINATE THE RIGHT AND DUTY OF THE MINORITY TO REFUSE TO SUPPORT POLICIES OR SOCIETIES THAT ENDANGER HUMANITY'S EXISTENCE.

IF BEATTY, MacKAY, MULRONEY ET AL ARE AS COURAGEOUS AS THEY WOULD HAVE ALL BELIEVE, THEY SHOULD RISK PLACING MY REFUSAL BEFORE A JURY AND LET A COMPLETE AND FAIR JUDICIAL PROCESS RULE ON THE "RIGHT AND DUTY" OF INDIVIDUALS TO REFUSE TO FUND PREPARATIONS THAT INVOLVE THE DENIAL OF OUR HUMANITY, RISKS OF OUR EXTINCTION AS A SPECIES AND THE CONTINUING DESTRUCTION OF OUR ENVIRONMENT.

OTHER ACTIVISTS SHOULD BALANCE THEIR STRIVING FOR PUBLIC ACCEPTANCE AGAINST THE IMMEDIACY OF THE DANGER AND CONSIDER IT THEIR SPECIAL DUTY TO PARTICIPATE IN A SIMILAR REFUSAL.

SIGNED: DANIEL J. LAVIGNE, FOUNDER/CO-ORDINATOR,  
INTERNATIONAL HUMANITY HOUSE

11. BY NOTICE OF ASSESSMENT DATED SEPTEMBER 3, 1986 FOR THE 1985 TAX YEAR THE DEFENDANT ASSESSED THE PLAINTIFF THE SUM OF \$3,397.71.

12. BY NOTICE OF APPEAL DATED SEPTEMBER 8, 1986 THE PLAINTIFF APPEALED THE ASSESSMENT.

13. BY NOTICE OF CONFIRMATION DATED NOVEMBER 7, 1986 THE DEFENDANT CONFIRMED THE ASSESSMENT.

14. THE TAX COURT OF CANADA DISMISSED THE PLAINTIFF'S APPEAL IN A JUDGEMENT DATED JUNE 8, 1988.

15. THE PLAINTIFF IN HIS APPEAL BEFORE THE TAX COURT OF CANADA 86-1901(IT) DID, IN THAT COURT, STATE THAT THE COURT THROUGH ITS RELATIONSHIP WITH THE DEFENDANT WAS IN A VISIBLE, COGNIZABLE, CRITICAL AND CRUCIAL CONFLICT OF INTEREST WITH THE HUMBLE SUGGESTION THAT THE COURT COULD NOT HEAR THE MATTER WITHOUT GIVING RISE TO THE QUESTION OF BIAS.

16. NO WRITTEN LAW EXISTS BY WHICH THE PLAINTIFF AND OTHERS PROFESSING SIMILAR BELIEFS CAN SUPPORT THEIR INSISTENCE THAT THEIR EXISTENCE, THEIR BIRTH AS THE RESULT OF THE CONSTRUCTIVE AND LOVING JOINING OF TWO HUMAN BEINGS GRACES THEM WITH AN ETERNAL RIGHT AND DUTY TO KILL NO OTHER HUMAN BEING OR RISK THE LIFE OF ANY OTHER HUMAN BEING.

17. THE DEFENDANT PUBLICLY STATES THAT IT RELIES ON THE BIBLE; THAT IT IS A PEOPLE WHO WILLFULLY CHOOSE AND EMBRACE THE GUIDANCE OF THEIR-CHRISTIAN HERITAGE AND THE UNIVERSAL BELIEF IN THE BROTHERHOOD OF MAN FOUND IN ALL RELIGIONS.

18. THE FIFTH COMMANDMENT OF THE DEFENDANT'S CHRISTIAN GOD STATES;  
"THOU SHALL NOT KILL"

B. STATUTORY PROVISIONS AND REASONS WHICH THE PLAINTIFF INTENDS TO SUBMIT.

19. THE PLAINTIFF HUMBLY BRINGS TO THE COURT'S NOTICE THAT THE DEFENDANT AND OTHERS OF ITS KIND HAVE FAILED SINCE THE DAWN OF TIME TO PLACE INTO THEIR CONSTITUTIONS, STATUTES OR OTHER LEGAL MECHANICISMS AND IN THE CASE OF THE DEFENDANT, THE DEFENDANT'S CONSTITUTION AND CHARTER OF RIGHTS; ANY RIGHTS, LAWS OR OTHER PROVISIONS BY WHICH THE PLAINTIFF AND OTHERS POSSESSING SIMILAR BELIEFS WOULD HAVE A LEGAL RIGHT TO REFUSE TO PAY TAXES TO OR OTHERWISE SUPPORT SUCH AS THE DEFENDANT.

20. THE PLAINTIFF RELIES, INTER ALIA, ON.....



20. (a) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS OBJECTIVES AND THE HOPE THAT THE COURT WILL RECOGNIZE THE DISERVICE THAT ALL COURTS DO TO THEIRSELVES AND ALL OTHERS WHEN THEY CONTINUE, ON BEHALF OF SUCH AS THE DEFENDANT AND HIS KIND THROUGH THEIR DEPENDENCE ON A COMPLEX AND MIXTURE OF LAWS AND MIGHT, TO DENY THE RIGHT OF HUMAN BEINGS TO REFUSE TO SUPPORT PREPARATIONS TO COMMIT MASS MURDER.

20. (b) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN THAT HE FAILED TO FIRST DEAL PROPERLY WITH THE QUESTION OF HIS COURT BEING IN A POSSIBLE CONFLICT OF INTEREST BEFORE GIVING HIS DECISION. THE RESULT OF WHICH IS NOW SEEN BY SOME AS ACCEDING TO THE DEFENDANT'S DETERMINATION THAT NO CANADIAN CITIZEN EVER BE GRANTED THE LAWFUL RIGHT TO REFUSE TO SUPPORT THE DEFENDANT THROUGH THE WITHOLDING OF TAXES EVEN  
OUGH THE DEFENDANT'S ACTIONS MAY WELL DEMAND AND REQUIRE SUCH ABSOLUTE CESSATION.

20. (c) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE<sup>Christie</sup> ERRED IN CONTINUING TO HEAR THE MATTER RATHER THAN DIRECTING THAT IT BE HEARD BEFORE A JUDGE AND JURY OR SOME SUCH OTHER ARRANGEMENT WHEN THE QUESTION OF WHO PAYS HIS SALARY AND THE ASSOCIATED COSTS OF THE COURT AROSE, AS A DECISION IN FAVOR OF THE PLAINTIFF WOULD SOON PUT THE DEFENDANT'S ABILITY TO PAY JUSTICE CHRISTIE AND INDEED ALL OF THE DEFENDANT'S LEGAL ESTABLISHMENT AT RISK; THAT ASSOCIATE CHIEF JUSTICE CHRISTIE AND HIS COURT WERE IN A CONFLICT OF INTEREST.

20. (d) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN RELYING ON THE FACT THAT THE PLAINTIFF HAD NOT RAISED ANY POINTS OF LAW BY WHICH HE COULD CONSIDER VACATING THE ASSESSMENT IN PASSING JUDGEMENT, WHEN JUSTICE CHRISTIE KNEW IN FACT THAT THERE ARE NO PROVISIONS OR LAWS WITHIN THE DEFENDANT'S CONSTITUTION OR CHARTER OF RIGHTS BY WHICH THE PLAINTIFF COULD HAVE RAISED AN ARGUMENT BASED ON LAW IN FAVOUR OF HIS APPEAL; AND THAT JUSTICE CHRISTIE KNEW, OR SHOULD HAVE KNOWN, THAT A MATTER SUCH AS THIS WOULD OBLIGATE HIM TO LOOK BEYOND THE ABSENCE OF WRITTEN LAW FAVORING THE PLAINTIFF'S APPEAL AND CONSIDER THE COMMON LAW AND THE ESSENCE OF LAW WHICH THE PLAINTIFF BELIEVES WOULD HOLD AS MOST FOOLISH, UNLAWFUL AND REPREHENSIBLE THE DEFENDANT'S DEMAND THAT THE PLAINTIFF PAY HIM MONIES WHEN, AFTER THE PAYMENT OF SUCH MONIES INTO A COMMON FUND THE PLAINTIFF HAS NO SAY IN HOW IT IS SPENT WHEN<sup>at the same time</sup> BOTH THE DEFENDANT AND THE PLAINTIFF KNOW THAT THE DEFENDANT WILL CONTINUE TO SPEND A PORTION OF THOSE PUBLIC MONIES THROUGH HIS FEDERAL AUTHORITY ON PREPARATIONS INVOLVING THE DEFENDANT'S WILL AND CAPACITY TO ORDER THE DEATHS OF HUNDREDS OF MILLIONS OF THE PLAINTIFF'S FELLOW DEFENCELESS HUMAN BEINGS AND RISK THEREBY THE PLAINTIFF'S LIFE BY RETALIATORY DESTRUCTION FROM THE DEFENDANT'S "ENEMY" WHO, IN A MANNER SIMILAR TO THE DEFENDANT, ALSO FORCES HIS CITIZENS TO SUPPORT PREPARATIONS TO WAGE MASS MURDER.

20. (e) THE COURT'S RECOGNITION AND ACCEPTANCE OF HIS MOST SOLEMN BELIEF THAT ASSOCIATE CHIEF JUSTICE CHRISTIE ERRED IN HIS APPROACH TO HIS DECISION BY DEPENDING UPON THE VARIOUS PROVISIONS OF THE DEFENDANT'S CHARTER OF RIGHTS WHICH DENY A CITIZEN THE RIGHT TO REFUSE TO PARTICIPATE IN HIS AND OTHERS DESTRUCTION, AS THE PLAINTIFF DID NOT BASE HIS APPEAL ON ANY PROVISION OF THE CHARTER OF RIGHTS. TO CLARIFY THIS POINT, JUSTICE CHRISTIE ASKED THE PLAINTIFF IF HE WOULD SAY UNDER OATH THAT HE WAS RESPONSIBLE FOR THE CONTENTS OF A LETTER DATED NOVEMBER 21, 1986 TO THE REGISTRAR OF THE TAX COURT. HOWEVER, THIS LETTER WHICH DID CONTAIN A REFERENCE TO THE CHARTER OF RIGHTS WAS SOLELY FOR THE PURPOSE OF FILING THE APPEAL AND WAS NOT TO BE PRESENTED TO THE COURT FOR REVIEW. THE RULES FOR THE FILING OF AN APPEAL REQUIRED THE GIVING OF A REASON, THAT LETTER FULFILLED THAT FUNCTION FOR THE PLAINTIFF AND NO OTHER. THE PLAINTIFF, IN ACCEPTING RESPONSIBILITY FOR THAT LETTER DID NOT DRAW THAT LETTER BEFORE JUSTICE CHRISTIE FOR THE PURPOSES OF HIS APPEAL. THE PLAINTIFF RELIED SOLELY ON THE TRUTH OF THE FACTS CONTAINED IN THE NOTICE OF OBJECTION DATED SEPTEMBER 8, 1986 HEREIN REPRODUCED:

"I OBJECT TO THE ATTACHED ASSESSMENT FOR THE FOLLOWING AND OTHER REASONS OF WHICH YOU SHALL BE MADE AWARE. YOUR GOVERNMENT, YOUR SOCIETY, IS GUILTY OF A WILLFUL INVOLVEMENT IN THE GROSS IMMORALITY/INSANITY OF THE NUCLEAR ARMS RACE; THE END OF WHICH SHALL, IN ALL PROBABILITY, BE HERALDED BY TENS OF THOUSANDS OF LOUD AND DEADLY EXPLOSIONS OF ATOMIC, BIOLOGICAL, CHEMICAL AND HYDROGEN BOMBS. NO GOVERNMENT OR SOCIETY CAN CLAIM THE "RIGHT" TO SO VILELY RISK THE VERY EXTINCTION OF MANKIND; TO SO WANTONLY AND CONTEMPTUOUSLY DEGRADE AND DESTROY THE VERY "HUMANITY" OF OUR PRESENT LIVES. NO SUCH "RIGHT" EXISTS. MY HUMANITY, THE FACT AND REASON OF MY EXISTENCE AS A HUMAN BEING PREVENTS ME AND ABSOLUTELY FORBIDS ME FROM AIDING OR ASSISTING THOSE WHO SO WILLFULLY, VILELY AND CONTEMPTUOUSLY RISK THE VERY EXTINCTION OF MANKIND. I ASK AND DEMAND THAT THIS ASSESSMENT BE VACATED; THAT YOUR GOVERNMENT PAY BACK TO ME ALL TAXES EVER COLLECTED BY THEM FROM ME IN ALL AND WHATEVER FORMS THEY EMPLOYED. I ASK AND HOPE THAT YOUR GOVERNMENT DEVELOPS BACKBONE SUFFICIENT TO SAY "NO!" TO THOSE WHO WOULD HAVE CANADA BE PARTY TO A MURDEROUS MADNESS. I ASK AND HOPE THAT YOU RECOGNIZE YOUR DUTY IN THIS MATTER.

SIGNED DANIEL J. LAVIGNE, MEMBER, MANKIND

.....THE CONTENTS OF WHICH NOTICE OF OBJECTION ASSOCIATE CHIEF JUSTICE CHRISTIE FAILED TO ADDRESS AND SPEAK ~~SPERK~~ TO BECAUSE, IN THE PLAINTIFF'S MOST SOLEMN BELIEF, OF THE VERY POSSIBLE CONSEQUENTIAL DAMAGE TO THE DEFENDANT AND THROUGH THE NEXUS BETWEEN THE DEFENDANT AND THE DEFENDANT'S LEGAL ESTABLISHMENT, THE VERY STRONG POSSIBILITY OF THE COURTS BEING HELD IN CONTEMPT AND DISREPUTE UPON THE TRUTHS CONTAINED THEREIN BECOMING PUBLICLY KNOWN IN VIEW OF THE HISTORICAL AND TRADITIONAL RULINGS BY COURTS THE WORLD OVER DENYING INDIVIDUALS FREE CHOICE IN THE MATTER OF A PUBLIC WILL TO MURDER.

20. (f) THE COURT'S RECOGNITION AND ACCEPTANCE OF THE FACT THAT THE REGISTRAR OF THE TAX COURT OF CANADA HAD A DUTY, OUTLINED IN THE CONSOLIDATED REGULATIONS OF CANADA (1978) CHAPTER 1513, TAX REVIEW BOARD ACT, TAX REVIEW BOARD RULES, RULE TWELVE, TO SUPPLY THE PLAINTIFF WITH SUBPOENAS FOR THE PURPOSE OF THE APPEAL; AND THIS COURT'S FURTHER RECOGNITION AND ACCEPTANCE THAT THE REGISTRAR'S REFUSAL TO SUPPLY THOSE SUBPOENAS INTERFERED WITH THE PLAINTIFF'S RIGHT TO HAVE EACH AND EVERY MEMBER OF THE HOUSE OF COMMONS PRESENT IN THE COURT TO ASK THEM, ONE BY ONE AND TO ANSWER EITHER YES OR NO TO THE QUESTION, "WOULD YOU PARTICIPATE IN LAUNCHING THE WORLD INTO OBLIVION GIVEN THAT AN IMPENDING STATE OF WAR HAD CREATED IN SOME OF YOU AN ANXIETY TO BE THE FIRST TO USE NUCLEAR WEAPONS IN THE HOPE OF LIMITING THE DESTRUCTION THAT YOU FEARED WOULD SUBSEQUENTLY FALL UPON YOU?"; AND THIS COURT'S FURTHER RECOGNITION AND ACCEPTANCE THAT THE REGISTRAR, BY HIS REFUSAL, BY HIS TAKING A POSITION TO PRECLUDE THE POSSIBLE EMBARRASSMENT OF HIS EMPLOYER, THE DEFENDANT; THE REGISTRAR OF THE TAX COURT OF CANADA DETRACTED FROM THE PLAINTIFF'S ABILITY TO PROPERLY PRESENT HIS APPEAL AND THAT THE REGISTRAR OF THE TAX COURT OF CANADA HAS CAUSED THE PROPER ADMINISTRATION OF JUSTICE TO BE HELD IN CONTEMPT AND DISREPUTE.

20. (g) THE COURT'S RECOGNITION AND ACCEPTANCE OF THE PLAINTIFF'S MOST SOLEMN RELIANCE ON THIS COURT'S AWARENESS THAT HUMANITY'S CONTINUED EXISTENCE IS AT GREAT RISK; THAT THE EXISTENCE OF AND THE WILL TO USE NUCLEAR AND OTHER WEAPONS OF MASS MURDER HAS NOT COME ABOUT BECAUSE OF THE GENERAL WILL OF HUMANITY THAT WE SHOULD LIVE UNDER SUCH A THREAT BUT RATHER BECAUSE OF THE FEAR, COWARDICE, GREED AND LUST FOR POWER EXERCISED BY THE DEFENDANT AND HIS KIND THROUGHOUT THE WORLD; THAT IT IS THEY, THE DEFENDANT AND HIS KIND WORLDWIDE WHO HAVE CAUSED TO BE PROTECTED BY "WRITTEN LAW" THE DESIRE OF THE VILEST AND MOST VIOLENT MEN TO HAVE THOSE WEAPONS WITH WHICH TO CONDUCT THEIR POLICIES OF AMASSING MASSIVE WEALTH AND POWER REGARDLESS OF THE COST AND CONSEQUENCE TO OTHERS; THAT HUMAN BEINGS SHOULD HAVE THE PROTECTION OF LAW WHEN ASSERTING THEIR ABSOLUTE AND UNASSAILABLE RIGHT TO REFUSE TO SUPPORT THOSE WHO CONDEMN ALL OF HUMANITY TO A VERY PROBABLE TOTAL DESTRUCTION AND A DEFINITE, CONTINUING AND DEBILITATING DESPAIR; THAT A VERY POSSIBLE CAUSE OF OUR ENVIRONMENTAL DRIFT TO DISASTER IS CAUSED BY PEOPLE WORLDWIDE HAVING GIVEN UP ALL HOPE AND DEALING RECKLESSLY WITH NEW TECHNOLOGICAL DEVELOPMENTS.

20. (h) THE COURT'S RECOGNITION THAT THE DUTY OF AN INDIVIDUAL TO REFUSE TO COMMIT MURDER, ESPECIALLY THE DUTY TO REFUSE TO COMMIT MASS MURDER ON BEHALF OF A THIRD PARTY IS CENTRAL TO THE RULE OF LAW; THAT PREPARATIONS TO WAGE NUCLEAR WAR GIVEN THE DEFENCELESS STATE OF MOST CITIES NOW TARGETED FOR DESTRUCTION BY ATOMIC AND HYDROGEN BOMBS IN THE EVENT OF ALL OUT WAR, ARE NO LESS THAN PREPARATIONS TO COMMIT MASS MURDER

20. (h) EXHIBITING THE WILL AND THE CAPACITY TO COMMIT MASS MURDER; THAT THE PLAINTIFF HAS BOTH AN UNASSAILABLE RIGHT AND AN UNAVOIDABLE DUTY IN LAW TO REFUSE TO PARTICIPATE IN PREPARATIONS TO COMMIT SUCH AN ACT AND THE RIGHT AND A DUTY TO REFUSE TO ASSIST THE DEFENDANT OR ANY OTHER OF HIS KIND IN COMMITTING OR PREPARING TO COMMIT SUCH AN ACT.

21. JUSTICE J.A. TWADDLE IS CORRECT WHEN , IN EXPRESSING THE JUDGEMENT FOR THE MAJORITY OF THE COURT OF APPEAL OF MANITOBA IN THE CASE OF RE MCKAY ET AL AND THE GOVERNMENT OF MANITOBA 23C.R.R. 8 AT PAGE 12 HE STATES "THE CITIZENS PAYS A TAX: THE STATE USES IT NOT AS THE CITIZENS MONEY, BUT AS PART OF A GENERAL PUBLIC FUND". WHILE THE PLAINTIFF BELIEVES THAT JUSTICE HADDY ERRED IN THE MATTER OF "NO NEXUS" IN JERILYNN PRIOR VERSUS HER MAJESTY THE QUEEN - COURT FILE NO. T-1838-87 FEDERAL COURT-TRIAL DIVISION, HIS DECISION IN THAT MATTER HAS BEEN SUPPORTED BY A SUPERIOR COURT. THE DEFENDANT'S AGENT FOR COLLECTION OF INCOME TAXES, REVENUE CANADA, CONCURS WITH THE RULING AND ENJOYS THE DECISION RENDERED BY JUSTICE HADDY.

IF INDEED THERE IS NO NEXUS BETWEEN THE MONIES SECURED BY THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES AND THE DEFENDANT'S AGENT FOR THE DISBURSEMENT OF THOSE MONIES FROM A CENTRAL FUND, THERE SHOULD BE NO RELUCTANCE WHATSOEVER ON THE PART OF THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES, REVENUE CANADA, TO FULFILL ITS OBLIGATIONS AND CHARGE ANY AND ALL WHO WILLFULLY EVADE PAYMENT OF TAXES UNLESS THERE IS INDEED ANOTHER NEXUS, A DISCERNIBLE CO-JOINING OF OTHER INTERESTS BETWEEN THOSE WHO COLLECT PUBLIC MONIES AND THOSE WHO SPEND IT. THE FACT THAT THE DEFENDANT'S AGENT FOR THE COLLECTION OF INCOME TAXES, REVENUE CANADA, STANDS AGHAST AT SUGGESTION OR CHALLENGE THAT IT CAUSE THE PLAINTIFF'S WILLFULL EVASION OF TAXES TO BE HEARD BEFORE A JURY CONFIRMS, AT LEAST TO THE PLAINTIFF, THAT SUCH A NEXUS, A DISCERNIBLE CO-JOINING OF OTHER INTERESTS DOES INDEED EXIST BETWEEN THOSE RESPONSIBLE FOR THE COLLECTING OF INCOME TAXES AND ALL THE VARIOUS OTHER TAXES FOR THE CENTRAL FUND AND THOSE WHO RELY ON THAT FUND. THIS IS CONFIRMED BY THE FACT THAT THE DEFENDANT'S PRIME MINISTER AND ALL OTHER MINISTERS RESPONSIBLE FOR THE SPENDING OF THOSE FUNDS ON THEIR RESPECTIVE PRIORITIES ARE DEPENDENT UPON THE MONIES WITHIN THAT CENTRAL FUND AND IT IS IN THEIR CONSTANT, MUTUAL AND INDIVIDUAL INTERESTS TO ENSURE THAT NOTHING HAPPENS TO SEVERELY DISRUPT THE REQUIRED FLOW OF MONIES INTO THAT FUND. TO AFFIRM THIS ONE NEED ONLY ASK: SHOULD ANYTHING SUCH AS THE PLAINTIFF'S OBJECTIVE OR SOMETHING SIMILAR SEVERELY INTERRUPT THE NORMAL FLOW OF TAX MONIES FROM THEIR VARIED SOURCES INTO THE CENTRAL FUND, WOULD THE DEFENDANT BE ABLE, THROUGH THE LONG TERM, TO BOLSTER HIS CENTRAL FUND THROUGH NATIONAL AND FOREIGN BORROWINGS? THE ANSWER FOR ANYONE FAMILIAR WITH INTERNATIONAL MONETARY RISK AVOIDANCE IS A RESOUNDING "NO!"

21. con't..... THE PLAINTIFF STRONGLY SUGGESTS THAT THERE CAN BE NO DOUBT OF A NEXUS AS BETWEEN THOSE RESPONSIBLE FOR THE COLLECTION OF PUBLIC MONIES AND THOSE RESPONSIBLE FOR THE EXPENDITURE OF THOSE SAME MONIES AND REAFFIRMS JUSTICE J.A. TWADDLE IN SAYING THAT ONCE COLLECTED AND IN A PUBLIC FUND A TAXPAYER'S TAX MONIES CAN NO LONGER BE THOUGHT OF AS BELONGING TO HIM - THEY ARE NOW IN THE HANDS OF THOSE WHO WILL SPEND THEM IN WHATEVER FASHION THE DEFENDANT'S PARLIAMENT WILL ALLOW. SHOULD SOME OF THOSE MONIES GO TO SOME PROJECT OF SOCIETAL SIGNIFICANCE WHICH THE TAXPAYER WOULD NOT OTHERWISE SUPPORT - THAT SHOULD BE AND IS IN FACT ACCEPTABLE TO SOCIETY; HOWEVER, WHEN THE PROPOSED SPENDING OF PUBLIC MONIES INVOLVES THE FUNDING OF PREPARATIONS TO MURDER MASSIVE NUMBERS OF HUMAN BEINGS, AND THE ONLY RECOURSE OF A CONSCIENTIOUS TAXPAYER WHO IS ALSO A CONSCIENTIOUS OBJECTOR TO WAR AND PREPARATIONS FOR WAR IS THE WITHOLDING OF THOSE TAX MONIES, TO WITHOLD THEREBY HIS SUPPORT OF THOSE MOST HEINOUS PREPARATIONS BECOMES AS AN UNAVOIDABLE DUTY OF SUFFICIENT MORAL STANDING AS TO WARRANT BEING ACCEPTED AS AN UNASSAILABLE RIGHT.

THE PLAINTIFF MOST SOLEMNLY BELIEVES AND STATES THAT A NEXUS, SUCH AS DESCRIBED ABOVE, A DISCERNIBLE CO-JOINING OF POLITICAL, FINANCIAL AND IDEOLOGICAL INTERESTS EXISTS BETWEEN ALL PARTIES HERETO OTHER THAN THE PLAINTIFF. SHOULD THE PLAINTIFF SUCCEED IN ENCOURAGING VAST NUMBERS OF CONSCIENTIOUS TAXPAYERS TO EMULATE HIS ACTIONS, THAT NEXUS, THAT CO-JOINING OF THEIR MUTUAL INTERESTS WOULD BE SEEN TO EXTEND TO AND ENVELOP NOT ONLY THE DEFENDANT AND HIS MANY MINISTERS SUCH AS THE MINISTERS OF FINANCE, REVENUE, DEFENCE, JUSTICE AND OTHERS, IT WOULD BE SEEN TO EXTEND TO AND ENVELOP THE DEFENDANT'S LEGAL ESTABLISHMENT INCLUDING THE COURTS.

C. RELIEF SOUGHT

22. THE PLAINTIFF THEREFOR CLAIMS:

(a) THAT THE APPEAL SHOULD BE ALLOWED

OR

(b) THAT ASSOCIATE CHIEF JUSTICE CHRISTIE'S DECISION BE RESCINDED AND THE APPEAL BE BROUGHT BEFORE A JUDGE AND JURY

OR

(c) THAT AN AMENDED APPEAL, STRUCTURED THROUGH CONSTRUCTIVE COMPROMISES CONTAINING THEREIN THE SEVERAL CONCERNS OF ALL PARTIES HERETO AND REFLECTING THEIR COMMON AND HIGHEST ASPIRATIONS FOR HUMAN SOCIETY BE ALLOWED.

HEREBY CERTIFY that the above document  
is a true copy of the original filed of record in  
the Registry.

The Federal Court of Canada the 20<sup>th</sup> day  
of October A.D. 1988.  
Witness my hand and the seal of the Court  
this 21<sup>st</sup> day of October 1988.

Gail P. Watson

GAIL P. WATSON  
REGISTRY OFFICER

IN THE FEDERAL COURT OF CANADA

TRIAL DIVISION

DANIEL J. LAVIGNE

-and-

THE MINISTER OF NATIONAL REVENUE

## STATEMENT OF CLAIM

## NOTICE TO THE DEFENDANT

You are required to file in the Registry of the Federal Court of Canada at the City of Ottawa or at a local office, your defence to the within statement of claim or declaration within 30 days (or such other time as may be fixed by an order for service ex juris or other special order) from the service hereof in accordance with the Rule of Court.

If you fail to file your defence within the time above limited, you will be subject to have such judgement given against you as the Court may think just upon the Plaintiff's own showing.

Note (1) Copies of the Rules of Court information concerning local offices of the Court and other necessary information may be obtained upon application to the Registry of this Court at Ottawa - telephone 992-4238 or at any local office thereof.

(2) This statement of claim or declaration is filed by:

Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
Mississauga, Ontario  
L5B 3C7

Plaintiff

SERVICE OF A TRUE COPY HEREOF  
SIGNIFICATION DE COPIE CONFORME-  
22 1/2 day

SIGNIFICATION DE COPIE

Admitted this 27<sup>th</sup> day  
Acceptée le Oct. jour  
of 19  
de 8

for  
pour

John C. Tait, O.C.  
Deputy Attorney General of Canada  
Sous-procureur général du Canada

973-3125

November 9, 1988

This is Exhibit C mentioned and  
referred to in the affidavit of

*Susan Patricia Lee*

Sworn before me this *6th* day of  
*December*, A.D. 1988.

*(Signature)*  
A Commissioner, etc.

Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
MISSISSAUGA, Ontario  
L5B 3C7

Dear Sir:

Re: Daniel J. Lavigne v. The Queen  
Trial Number: T-2020-88  
Our File: T0.160431-1

Please be advised that carriage of this action has been  
assigned to me.

I hope to be in a position to file and serve the Defence in  
the near future. However, if you have any questions or  
comments in the interim, please do not hesitate to contact  
me.

Yours very truly,

Patricia Lee  
Counsel, Tax Litigation  
Toronto Regional Office

PL:ol



Department of Justice  
Canada

Ministère de la Justice  
Canada

1 Front Street West,  
Suite 500,  
Toronto, Ontario,  
M5J 1A5

1, rue Front ouest,  
Pièce 500,  
Toronto (Ontario)  
M5J 1A5

December 1, 1988

Tel. 973-3125

Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
MISSISSAUGA, Ontario  
L5B 3C7

Dear Sir:

Re: Daniel J. LAVIGNE v MNR  
Appeal No: 86-1901(IT)  
Our File: TO. 160431-1

This is Exhibit D mentioned and  
referred to in the affidavit of

Susan Patricia Lee

Sworn before me this 1st day of  
December, A.D., 1988.

M. J. B.  
A Commissioner, etc

Further to my letter of November 9, 1988 and upon closer review of your Statement of Claim, I am of the view that it is not an appeal from an income tax assessment because you are not disputing the assessment. The assessment is the calculation of tax, interest and penalty, if any, payable in respect of a taxation year, based on taxable income in that year. You do not seem to be objecting to the assessment itself. It is not clear to me what the basis of your action is, otherwise.

Accordingly, I intend to bring a Motion to strike the Claim as not being an appeal from an income tax assessment (or from the judgment of the Tax Court concerning the assessment).

If you are purporting to challenge the assessment, then I ask that you amend the Statement of Claim to state clearly the nature of your objections to the calculation of tax or taxable income.

If you do not amend the Claim, then I will include as an alternative in my Motion a request that you provide particulars of the nature of your challenge to the assessment, that is, the calculation of tax, interest or penalty.

Yours very truly,

Patricia Lee  
Counsel, Tax Litigation  
Toronto Regional Office

PL/bf

cc: Ms. J. Yu  
Appeals, Ottawa

Canada



T-2020-88

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

This is Exhibit *E* mentioned and referred to in the affidavit of

*Susan Patricia Lee*

Sworn before me this *6th* day of *December*, A.D., 19*88*.

*M. J. B.*  
A Commissioner, etc

B E T W E E N:

DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN,

Defendant.

**NOTICE OF MOTION**

TAKE NOTICE that an application will be made to this Honourable Court on behalf of the Defendant at 330 University Avenue, 8th Floor, Toronto, Ontario on Monday, the 12th day of December, 1988 at 10 o'clock in the forenoon or so soon thereafter as the application can be heard, for an Order:

- (a) **striking out the Statement of Claim herein and dismissing the action** on the basis that, pursuant to Rule 419(1)(a) of the Federal Court Rules, the Statement of Claim discloses no reasonable cause of action;
- (b) in the alternative, that pursuant to Rule 415 of the Federal Court Rules, the Plaintiff provide particulars as to the basis for the appeal from his assessment of tax;
- (c) in the further alternative, for an Order granting the Defendant an extension of time within which to file a Defence.

AND TAKE NOTICE that in support of the application will be read the Statement of Claim, together with such further and other material as counsel may advise and this Honourable Court permit.

DATED at TORONTO, Ontario, this <sup>2ND</sup> day of *December* 1988.

*John C. Tait per JPM.*  
John C. Tait  
Deputy Attorney General of Canada  
Solicitor for the Defendant

TO: The Administrator  
Federal Court of Canada  
Trial Division  
300 University Avenue  
8th Floor  
TORONTO, Ontario  
M5G 1R7

AND TO: Mr. Daniel J. Lavigne  
P.O. Box 2159  
Square One Post Office  
MISSISSAUGA, Ontario  
L5B 3C7

T-2020-88

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

B E T W E E N:

DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN,

Defendant.

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NOTICE OF MOTION

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J. Paul Malette  
Department of Justice  
Toronto Regional Office  
Suite 500  
1 Front Street West  
TORONTO, Ontario  
M5J 1A5

Tele: 973-3105  
File: T0. 160431-1

T-2020-88

FEDERAL COURT OF CANADA

TRIAL DIVISION

IN RE the Income Tax Act

B E T W E E N:

DANIEL J. LAVIGNE,

Plaintiff,

- and -

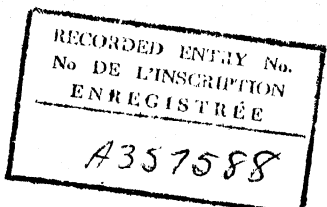
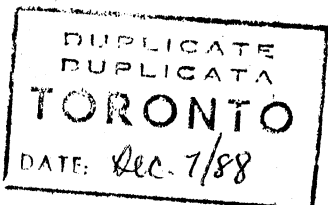
HER MAJESTY THE QUEEN,

Defendant.

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A F F I D A V I T

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Court NO. T-2020-88

**Federal Court of Canada  
Trial Division**

TORONTO, ONTARIO, MONDAY, THE 12th DAY OF DECEMBER, 1988.

BEFORE: PETER A.K. GILES, ESQUIRE,  
ASSOCIATE SENIOR PROTHONOTARY.

B E T W E E N :

DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN.

Defendant,

Upon Motion dated the 2nd day of December, 1988 on  
behalf of the Defendant, for an Order:

- (a) striking out the Statement of Claim herein and  
dismissing the action on the basis that, pursuant to  
Rule 419(1)(a) of the Federal Court Rules, the  
Statement of Claim discloses no reasonable cause of  
action;
- (b) in the alternative, that pursuant to Rule 415 of the  
Federal Court Rules, the Plaintiff provide  
particulars as to the basis for the appeal from his  
assessment of tax;

...../2

(c) in the further alternative, for an Order granting the Defendant an extension of time within which to file a Defence.

ORDER:

The statement of claim is struck out as revealing no reasonable cause of action. The action is dismissed.

"Peter A.K. Giles"  
A.S.P.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in the Registry of the Federal Court of Canada the 12TH day

of DECEMBER A.D. 19 88  
Dated this 21ST day of DEC 19 88

Michel Lortie  
MICHEL LORTIE  
Registry Officer



Court NO. T-2020-88

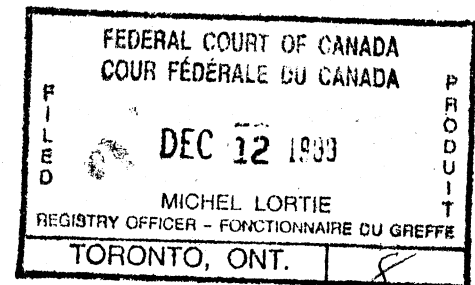
**Federal Court of Canada**  
**Trial Division**

TORONTO, ONTARIO, MONDAY, THE 12th DAY OF DECEMBER, 1988.

BEFORE: PETER A.K. GILES, ESQUIRE  
ASSOCIATE SENIOR PROTHONOTARY.

B E T W E E N :

DANIEL J. LAVIGNE,



Plaintiff,

- and -

HER MAJESTY THE QUEEN.

Defendant.

Upon Motion dated the 2nd day of December, 1988 on behalf of the Defendant, for an Order:

- (a) striking out the Statement of Claim herein and dismissing the action on the basis that, pursuant to Rule 419(1)(a) of the Federal Court Rules, the Statement of Claim discloses no reasonable cause of action;
- (b) in the alternative, that pursuant to Rule 415 of the Federal Court Rules, the Plaintiff provide particulars as to the basis for the appeal from his assessment of tax;

- (c) in the further alternative, for an Order granting the Defendant an extension of time within which to file a Defence.

ORDER:

*The statement of claim is struck out as revealing no reasonable cause of action. The action is dismissed.*

*T. J. J.*  
*ABP*





Court No. T-2020-88

**Federal Court of Canada**  
**Trial Division**

TORONTO, ONTARIO, MONDAY, THE 12th DAY OF DECEMBER, 1988.

BEFORE: PETER A.K. GILES, ESQUIRE,  
ASSOCIATE SENIOR PROTHONOTARY.

B E T W E E N :

DANIEL J. LAVIGNE,

FEDERAL COURT OF CANADA  
COUR FÉDÉRALE DU CANADA

FILED

DEC 12 1988

PRODUIT

MICHEL LORTIE  
REGISTRY OFFICER FONCTIONNAIRE DU GREFFE

TORONTO, ONT.

Plaintiff,

- and -

HER MAJESTY THE QUEEN.

Defendant.

Upon Motion dated the 1st day of December, 1988 on behalf of the Plaintiff, for such Judgment as the Court may think just notwithstanding that it is accused by the Plaintiff of being in a visible, cognizable, critical and crucial conflict of interest in the matter.

ORDER:

*Motion dismissed*  
*[Signature]*  
*A.S.P.*



In The Federal Court of Canada  
Dans la Cour Fédérale du Canada

TRIAL **Division**

ENTERED  
ENTRE

MINUTES OF HEARING  
PROCÈS — VERBAUX

DATE 17/12/88

VOL. 225

PAGE 184-188

h 20/12/88

ABSTRACT OF HEARING  
RÉSUMÉ DE L'AUDITION

Page 1 of 1 de

TORONTO, ONTARIO, Monday this 17<sup>th</sup> day of December 1988

PRESENT: Peter A. H. Giles A. S. P.

COURT NO.: T-2020-88

B.E.T.W.E.E.N.:

DANIEL J. LAVIGNE

Plaintiff

- and -

HER MAJESTY THE QUEEN

Defendant

COUNSEL: Daniel J. Lavigne for the Plaintiff  
in his own behalf

Marilyn Jones  
(416) 973-1869 for the Defendant

COURT REGISTRAR: Michael Roche

COURT USHER: NA

DURATION: 10<sup>00</sup> — 1050 50 mins -

BEFORE THE COURT

1. Motion on behalf of Plaintiff for an order for judgment.
2. Defendant's motion under Rule 419(1)(a).

Plaintiff motion dismissed  
Defendant motion: Statement of Claim struck  
= Order signed & filed at hearing =

Luc  
M. Lavigne



Court No. T-2020-88

**Federal Court of Canada  
Trial Division**

TORONTO, ONTARIO, MONDAY, THE 12th DAY OF DECEMBER, 1988.

BEFORE: PETER A.K. GILES, ESQUIRE  
ASSOCIATE SENIOR PROTHONOTARY.

B E T W E E N :

DANIEL J. LAVIGNE,

Plaintiff,

- and -

HER MAJESTY THE QUEEN.

Defendant.

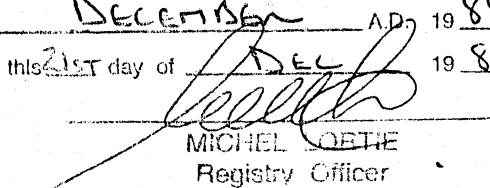
Upon Motion dated the 1st day of December, 1988 on behalf of the Plaintiff, for such Judgment as the Court may think just notwithstanding that it is accused by the Plaintiff of being in a visible, cognizable, critical and crucial conflict of interest in the matter.

ORDER:

Motion dismissed.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in the Registry of the Federal Court of Canada the 12th day

of December A.D. 19 88  
Dated this 21st day of Dec 19 88

  
MICHEL LOTHE  
Registry Officer

"Peter A.K. Giles"  
A.S.P.

# COURTROOM CONFRONTATION

IN THE FEDERAL COURT OF CANADA

In the matter of the Income Tax Act and in the matter of a notice of appeal dated and filed the 20th day of October, now identified by the Federal Court of Canada - Trial Division as #2020-88; and in the matter of that appeal from the decision of the Tax Court Of Canada dated June 8th, 1988; and in the matter of the severe conflicts of interests attached to all parties thereto including the defendant, the defendant's various Ministers including the Ministers of Defence, Finance, Justice and Revenue among others and including the defendant's legal establishment including its courts and judges.

BETWEEN:

DANIEL J. LAVIGNE, PLAINTIFF

AND

HER MAJESTY THE QUEEN, DEFENDANT

## NOTICE OF MOTION

Take notice that an application will be made on behalf of the plaintiff before the presiding judge at the Federal Court Of Canada, 330 University Avenue, 8th floor, on Monday, the 12th day of December, 1988 at 10:00 oclock in the forenoon or so soon thereafter as may be heard for such judgement as the court may think just notwithstanding that it is accused by the plaintiff of being in a visible, cognizable, critical and crucial conflict of interest in the matter.

And further take notice that in support of such application will be read the affidavit of the plaintiff and other material as the plaintiff may choose and this honourable court permit.

And further take notice that the grounds for the application are the defendant's failure to file a reply as required within the time allotted by the Rules Of The Court and the defendant's frightful determination to use its courts, judges and laws in a manner not in keeping with the principles of fundamental justice to enforce its incessant and imperative demand that all humans resident within its claimed lands pay taxes towards or otherwise support that society which it claims unto itself even though that society publicly acknowledges its determination to continue its participation in those plans and preparations that willfully risk the murder of hundreds of millions of defenceless human beings and quite possibly and most probably risk the very extinction of all life on the planet.

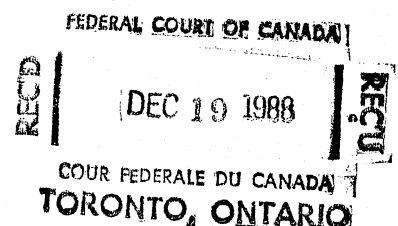
Dated at Toronto this 1st day of December 1988.

DANIEL J. LAVIGNE, PLAINTIFF

BOX 2159, MISSISSAUGA, ONTARIO  
SQUARE ONE POST OFFICE, L5B 3C7

TO: THE FEDERAL COURT OF CANADA

AND TO: THE DEPUTY ATTORNEY GENERAL OF CANADA



IN THE FEDERAL COURT OF CANADA

BETWEEN:

DANIEL J. LAVIGNE,  
PLAINTIFF

-AND-

HER MAJESTY THE QUEEN,  
DEFENDANT

AFFIDAVIT

I, DANIEL J. LAVIGNE, of the City of Downsview in the municipality of Metropolitan Toronto, make oath and say as follows:

1/ I am the plaintiff of the matter herein and as such have knowledge of the matters herein.

2/ I drafted the notice of motion dated December 1st, 1988 pertaining to the matters therein mentioned.

3/ I have refused to file tax returns or willingly pay taxes since 1980 and have since continuously challenged the defendant to charge me with willfull evasion of taxes or such charge that will facilitate the delivery of the matter before a judge and jury.

4/ I fear that the defendant, in continuing to rely on its courts and judges to resolve the matter, in favour of its "RIGHT" to taxes or other support of its involvement in "arms race" that has accelerated the madness of greed and the accompanying decay of what little moral fibre remains, DESECRATES the sanctity of the courts on which we must all rely as the final arbiter of what is just and proper.

5/ I am the author of the article " MANKIND/MANCRUEL : A CHOICE/ A DUTY " attached hereto as Exhibit "A".

Sworn before me  
at the City of  
Toronto this  
1st day of December,  
1988.

DANIEL J. LAVIGNE,  
PLAINTIFF

(per) Gail P. Watson  
Registry Officer  
Federal Court Of Canada

COURT ACTION NUMBER:

20 20-88

A NEW VISION  
OF DUTY

In the aftermath of World War Three, there shall be two classes of survivors. The first in the bunkers that will shelter the world's political, military and industrial leaders. The second formed of wounded and despairing souls who may well then wonder why they ever allowed their taxes, efforts and children to be so misused. In the following days what tortures will the second group wish to exact upon the first? Even now the first group prepares for that eventuality.

The I.N.F. Treaty, the "Hallmark Of Defence Agreements", has failed; with Nato and the Warsaw Pact using the monies saved from the discontinuance of that missile group to further other "First Strike/Counter Strike" preparations. Both acknowledge their development of new weapons and delivery systems; both reaffirm their policy of "Immediate and Devastating Retaliatory Response".

All "Peace Talks" have failed and will continue to fail as the world's arms merchants deftly seek and use public monies to curtail meaningful negotiations, assuring thereby the continuance of their prolific profits.

The peace movement has failed. Its newest and most vocal adherents enjoying the social camaraderie yet fearing and failing to participate in a confrontation designed to deny the nuclear powers the funds with which they fuel the arms race. Why? Do they have other agendas? That type of involvement, that lack of resolve, identifies and is similar to the abject apathy that abandons humanity to those who most risk its existence. True activists, committed activists, should forget empty hope and consider actions best equated with determination; and work thereby to force the issue. There is no other way. Parades, protests and parroting are futile.

Societal indifference, humanity's pathetic and stumbling stance, has allowed the vile and violent to risk the destruction of civilization. Their dark and primal savageness, the spreading madness of greed and the accelerating decay of what little moral fibre remains will cause the total use of all nuclear and other weapons of mass murder. Their massive proliferation assures that useless event.

Such a negative, self-imposed, end to human endeavour must be averted. No force of will, no demand of conscience, even at risk of anarchy, can be considered beyond the limits of civil disobedience or dissent when the result sought, that must be attained, is no less than society's salvation. That result, without question justifies the use of the means herein described.

The first: Refusing to support the insanity is of utmost importance. The moral requirement of a shared existence demands such action. No society participating in preparations to wage all-out nuclear war deserves nor should it receive taxes or support of any kind from those recognizing their humanity.

The second: A compromise wherein those recognizing the necessity of the first wish to avoid the risk of anarchy and firmly withhold only the military portion of their taxes. This action offers great possibilities of raising humanity's consciousness and conscience leading to the severe rebuke of all who counsel and profit from warlike and murderous preparations.

The third: The development of new technology allowing the most average of adults to build a weapon the use of which will murder hundreds of thousands could well be used TO FORCE THE TOTAL USE OF OR DISMANTLING OF ALL OTHER WEAPONS. The attentive and ideological response of some to Dylan Thomas's "Do not go meekly.." and their personal sense of worth and human value will lead them to access that technology and so utilize it by threatening the worldwide publication of the nature and construction of that weapon. Insanity? Perhaps. But also a possible, however paradoxical, source of human salvation employing the same greed and cowardice that curses our existence.

The scenario of the third option is one for fools, for all to think of; but is it not only fools that have allowed the accelerating development of ever more numerous and deadly weapons of mass murder and the public will to use them?

We have little time or choice left. Our salvation, the continued existence of humanity, may well require that we risk forcing the total use of all nuclear and other weapons of mass murder. Many have so decided and are now participating in the first option described realizing that the end result is the same as option three without the added risk of personally contributing to the proliferation of another class of weapons.

A pending action in the Federal Court Of Canada - Trial Division #2020-88, places a duty on governments and their courts and judges to review and redress their culpable involvement in the prosecution of wars and the present arms race.

All governments, most of the world's larger newspapers and all members of Parliament plus differing peace groups have received a copy of this statement. Ask hard questions, wait for constructive answers.

The matter is one of courage and morality, the question; "Does my birth as a human being truly condemn me to paying taxes to and otherwise supporting a society participating in plans and preparations to wage nuclear war and risk thereby the murder of hundreds of millions of defenceless fellow human beings?" and the answer to it defines the problem.

Serious readers may wish to review "Tax Refusal", Editorial Page, The Toronto Star, June 16, 1987.

INTERNATIONAL HUMANITY HOUSE  
BOX 2159, SQUARE ONE P.O.,  
MISSISSAUGA, ONTARIO  
CANADA L5B 3C7

IN COURT + Ad  
10:00 A.M.  
Dec 12/88  
330 University  
5th Floor

## SUCCESSFUL

## INCOME TAX REFUSAL

DANIEL J. LAVIGNE, FOUNDER

INTERNATIONAL HUMANITY HOUSE

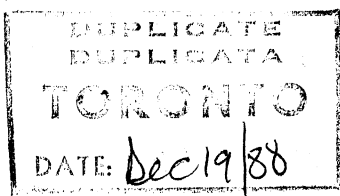
Is pleased to announce that the Federal Court of Canada Trial Division in action #2020-88 (A New Vision Of Duty)

(- Daniel J. Lavigne vs. Her Majesty The Queen -) due to its being unable or unwilling to deal with the severe conflicts of interest it faced in that action, accepted as fact, in striking out his statement of claim, that paragraph 6 and all other allegations of fact including those baring the court's conflicts of interests, would be conclusively established at trial. Surmounting thereby those conflicts of interests posed all courts in this matter by pushing it into the public arena. Paragraph 6 stated: "The plaintiff's refusal to support the defendant or any other who like the defendant is involved in an agreement with other nations that involves the will and the capacity of the defendant and his kind to murder hundreds of millions of defenceless human beings is not only supportable at law, it is central to all laws and it is of the utmost necessity for humanity's continued survival that all other human beings similarly refuse to support the defendant or his kind."

The legal path is now clear for others who, due to their consciences and perspectives of human existence can no longer pay taxes to or otherwise support a society participating in preparations the use of which is predicated on an inhuman capacity to murder millions while acknowledging that such action may also well risk the very extinction of humanity.

Inquiries regarding individual participation in this legal and growing tax refusal should be directed to:

INTERNATIONAL HUMANITY HOUSE  
BOX 2159, SQUARE ONE P.O.,  
MISSISSAUGA, ONTARIO  
CANADA L5B 3C7





Government  
Canada

Gouvernement  
du Canada

# MEMORANDUM

# NOTE DE SERVICE

TO  
À

*File*

FROM  
DE

*Liz Wasnich*

SUBJECT  
OBJET

*Daniel Lavigne v R.*

*Mr. Lavigne attended at the Registry this afternoon, and insisted that the attached document be placed on his file.*

*lu.*

SECURITY - CLASSIFICATION - DE SÉCURITÉ
OUR FILE/NOTRE RÉFÉRENCE <i>T-2020-88</i>
YOUR FILE/VOTRE RÉFÉRENCE
DATE <i>December 19, 1988</i>



T-2020-88

NOTICE OF MOTION

IN THE FEDERAL COURT OF CANADA  
TRIAL DIVISION

IN RE THE INCOME TAX ACT

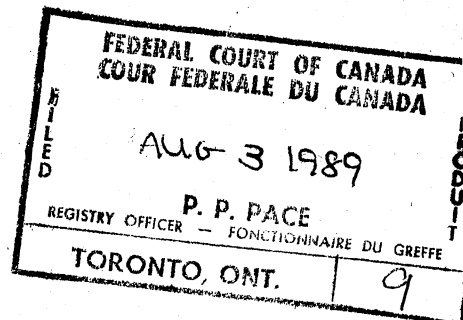
DANIEL J. LAVIGNE

PLAINTIFF

AND

HER MAJESTY THE QUEEN

DEFENDANT



TAKE NOTICE THAT DANIEL J. LAVIGNE WILL MAKE A MOTION TO THE COURT  
ON THE 8<sup>th</sup> DAY OF AUGUST 1989

AT THE FEDERAL COURT OF CANADA, 330 UNIVERSITY AVENUE, 8TH FLOOR,  
TORONTO, ONTARIO.

EX PARTE

DP.

THE MOTION IS FOR AN INJUNCTION GRANTING RELIEF FROM THE DECISION OF THE  
DEFENDANT TO CONSTRUCT OR OTHERWISE INTERPRET THE DECISION OF THE FEDERAL  
COURT IN COURT ACTION NUMBER T2020-88 IN A MANNER GRANTING ITSELF THE  
RIGHT TO USE THE FORCE OF ITS LAWS TO SECURE FUNDS FROM THE PLAINTIFF,  
WHICH PLAINTIFF MOST SOLEMNLY BELIEVES HE WAS GRANTED THE RIGHT BY THE  
CONSIDERED DECISION OF THE COURT TO WITHHOLD FROM THE DEFENDANT;

ALTERNATIVELY

THE PLAINTIFF SEEKS AN ORDER GRANTING BOTH THE PLAINTIFF AND THE  
DEFENDANT TIME SUFFICIENT AS ALLOWED BY THIS HONOURABLE COURT TO  
SEEK CLARIFICATION OF THE RULING OF THE FEDERAL COURT - TRIAL DIVISION  
COURT NUMBER T2020-88;

ALTERNATIVELY

THE PLAINTIFF SEEKS AN ORDER EXTENDING THE PLAINTIFF'S TIME TO APPEAL  
THE RULING OF THE FEDERAL COURT - TRIAL DIVISION, COURT NUMBER T2020-88.

THE GROUNDS FOR THE MOTION ARE (A) THE FACT THAT BOTH THE COURT AND THE  
DEFENDANT WERE AWARE OF THE CONTENTS OF THE PLAINTIFF'S STATEMENT OF CLAIM  
SPECIFICALLY PARAGRAPH 6 IN THE STATEMENT OF FACTS.

(B) THE COURT WAS AWARE AND WAS MADE  
FURTHER AWARE BY THE PLAINTIFF THAT IN STRIKING OUT A STATEMENT OF CLAIM

PURSUANT TO RULE 419 (1)(A) THAT THE COURT IN SUCH AN APPLICATION MUST ASSUME THAT ALL OF THE ALLEGATIONS OF FACT IN THAT STATEMENT OF CLAIM WOULD BE CONCLUSIVELY ESTABLISHED AT TRIAL.

(C) THAT THE DEFENDANT WAS AWARE AND WAS MADE FURTHER AWARE BY THE PLAINTIFF THAT ~~ON~~ APPLICATION TO THE COURT TO STRIKE A STATEMENT OF CLAIM PURSUANT TO RULE 419 (1) (A) THE COURT MUST ASSUME THAT ALL ALLEGATIONS OF FACT IN THAT STATEMENT OF CLAIM WOULD BE CONCLUSIVELY ESTABLISHED AT TRIAL.

(D) THAT PARAGRAPH 6 OF THE PLAINTIFF'S STATEMENT OF CLAIM ALLEGED: "THE PLAINTIFF'S REFUSAL TO SUPPORT THE DEFENDANT OR ANY OTHER WHO LIKE THE DEFENDANT IS INVOLVED IN AN AGREEMENT WITH OTHER NATIONS THAT INVOLVE THE WILL AND THE CAPACITY OF THE DEFENDANT AND HIS KIND TO MURDER HUNDREDS OF MILLIONS OF DEFENCELESS HUMAN BEINGS IS NOT ONLY SUPPORTABLE AT LAW, IT IS CENTRAL TO ALL LAWS AND IT IS OF THE UTMOST NECESSITY FOR HUMANITY'S CONTINUED SURVIVAL THAT ALL OTHER HUMAN BEINGS SIMILARLY REFUSE TO SUPPORT THE DEFENDANT OR HIS KIND."

(E) THAT THE FEDERAL COURT OF CANADA - TRIAL DIVISION, DUE TO ITS INABILITY OR UNWILLINGNESS TO DEAL WITH THE SEVERE CONFLICTS OF INTEREST IT FACED IN THAT ACTION, ACCEPTED AS FACT, IN STRIKING OUT THE STATEMENT OF CLAIM, THAT PARAGRAPH 6 AND ALL OTHER ALLEGATIONS OF FACT INCLUDING THOSE BARING THE COURT'S CONFLICTS OF INTEREST, WOULD BE CONCLUSIVELY ESTABLISHED AT TRIAL. SURMOUNTING THEREBY THOSE CONFLICTS OF INTERESTS POSED ALL COURTS IN THIS MATTER BY PUSHING IT INTO THE PUBLIC ARENA.

(F) THAT THE FEDERAL COURT REFUSED TO ADDRESS THE MATTER AS ONE INVOLVING AN INDIVIDUAL'S HUMAN RIGHT TO REFUSE TO PAY TAXES TOWARDS, ASSIST OR OTHERWISE SUPPORT A SOCIETY AS REPRESENTED BY THE DEFENDANT THAT ACKNOWLEDGES PUBLICLY AND OPENLY THAT IT IS INVOLVED IN THE MOST HEINOUS OF PREPARATIONS INVOLVING ITS WILL AND CAPACITY TO BOTH RISK AND PARTICIPATE IN THE MURDER OF HUNDREDS OF MILLIONS OF DEFENCELESS FELLOW HUMAN BEINGS.

(G) THAT THE JUDGEMENTS AND FINDINGS OF NURENBERG IN THE AFTERMATH OF THE DECEIT AND HORROR OF THAT WORLD WAR AND CANADA'S ACCEPTANCE INDEED INVOLVEMENT IN SECURING THOSE JUDGEMENTS ARE GROUNDS SUFFICIENT FOR ANY JUDGE TO GRANT THE PLAINTIFF THE INJUNCTION HE SEEKS OR EITHER OF THE ALTERNATIVES.

(H) THAT THE PLAINTIFF ACCEPTED THE COURT STRIKING OUT HIS STATEMENT OF CLAIM UNDER THE CONDITIONS WHICH THE COURT ACCEPTS WHEN SO STRIKING OUT A STATEMENT OF CLAIM AS GRANTING THE PLAINTIFF THE RIGHT TO WITHHOLD TAXES FROM THE DEFENDANT.

(I) THAT JUSTICE ADDY OF THE FEDERAL COURT TRIAL DIVISION IN PRYOR vs. HER MAJESTY THE QUEEN, COURT FILE NUMBER T1838-87 STATED, IN THAT SIMILAR MATTER, ON APPLICATION BY HER MAJESTY TO STRIKE DR. PRYOR'S STATEMENT OF CLAIM: "SUCH AN APPLICATION REQUIRES THAT THE COURT ACCEPT THAT ALL ALLEGATIONS OF FACT THEREIN WOULD BE CONCLUSIVELY ESTABLISHED AT TRIAL.

(J) THAT THE DECISION OF THE COURT CAN NOT BOTH GRANT THE PLAINTIFF'S LEGAL AND HUMAN RIGHT TO REFUSE TO SUPPORT THE DEFENDANT'S PREPARATIONS TO MURDER MILLIONS AS THE COURT ACKNOWLEDGES THAT SUCH A LEGAL AND HUMAN RIGHT EXISTS BY VIRTUE OF THE COURT'S ACCEPTANCE OF THE PLAINTIFF'S ALLEGATIONS OF FACT AS FACT AS PER THE REQUIREMENT OF THE COURT - AND - SIMULTANEOUSLY GRANT THE DEFENDANT THE RIGHT TO USE THE FORCE OF LAW INCLUDING LETHAL FORCE TO HOPEFULLY FORCE THE PLAINTIFF TO SUPPORT THE DEFENDANT WHO IS KNOWN BY THE COURT TO PARTICIPATE IN PREPARATIONS INVOLVING THE DEFENDANT'S WILL AND CAPACITY TO BOTH RISK AND CAUSE IF PERCEIVED AS 'NECESSARY' TO THE DEFENDANT, THE MURDERS OF HUNDREDS OF MILLIONS OF DEFENCELESS FELLOW HUMAN BEINGS...PREPARATIONS THE PLAINTIFF ADDS THAT RENDER THE VERY CONCEPT OF THE WORDS 'HUMANITY' AND 'HANKIND' an unintelligible farce ... PLANS AND PREPARATIONS, ESPECIALLY BY VIRTUE THAT CITIZENS ARE FORCED TO SUPPORT THEM BY COURTS WHO UNTIL THIS DAY HAVE BEEN USED TO FORCE SUCH PARTICIPATION, THAT MAKE A MOCKERY OF 'LAW' AND THE 'RULE OF LAW'.

(K) THAT THE COURT WAS IN A CONFLICT OF INTEREST.

(L) THAT ON THE BALANCE OF PROBABILITIES, REMOTE FROM ANY CONFLICTING INTERESTS, A POSSIBLE 'RIGHT' TO REFUSE TO SUPPORT PREPARATIONS TO MURDER MILLIONS OUTWEIGHS OR AT LEAST SHOULD OUTWEIGH ANY POSSIBLE 'RIGHT' TO LEGALLY FUND SUCH VILE PREPARATIONS.

THE FOLLOWING DOCUMENTARY EVIDENCE SHALL BE USED:

(A) COPY OF AD THAT WAS TO BE PLACED IN THE TORONTO SUN NEWSPAPER AS TOLD TO MR. LIVIERO, A COLLECTIONS OFFICER WITH REVENUE CANADA, ON WEDNESDAY, AUGUST 2nd 1989.

(B) Excerpts FROM THE PAGES OF MY SOON TO BE PUBLISHED BOOK CALLING ON ALL OTHER PEACE ACTIVISTS TO JOIN THIS "LEGAL AND GROWING TAX REFUSAL" AND LATER ON IN THE BOOK TERMING IT A "TAX REVOLT".

(C) SELECTED JUDGEMENTS FROM THE TRIALS AT NUREMBERG IN THE AFTERMATH OF THE INSANITY OF WORLD WAR TWO.

(D) COPY OF JUSTICE ADDY'S ADMONITION TO THOSE PRESENT IN JERELYNN PRYOR vs HER MAJESTY THE QUEEN REGARDING THE REQUIREMENTS OF THE COURT WHEN STRIKING A STATEMENT OF CLAIM.

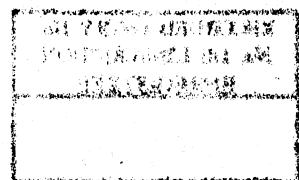
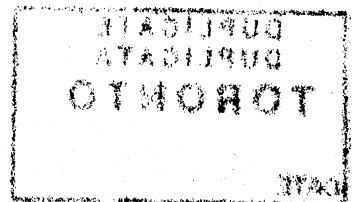
(E) A BLANK PIECE OF PAPER AND A PENCIL.

(F) THE FEDERAL COURT RULES

(G) The minutes of the Hearing  
OF COURT ACTION T2020-88.

DATED AT *TORONTO* THIS *3rd* DAY OF *August* 1989.

*Daniel Lavigne*  
DANIEL J. LAVIGNE  
ACTING FOR HIMSELF





Court No. T-2020-88

**Federal Court of Canada  
Trial Division**

**TORONTO, ONTARIO, TUESDAY, THE 8th DAY OF AUGUST, 1989.**

**BEFORE: THE ASSOCIATE CHIEF JUSTICE.**

**IN RE THE INCOME TAX ACT**

**B E T W E E N :**

**DANIEL J. LAVIGNE,**

**Plaintiff,**

**- and -**

**HER MAJESTY THE QUEEN.**

**Defendant.**

Upon Motion dated the 3rd day of August, 1989 on behalf of the Plaintiff, for an ex parte injunction granting relief from the decision of the Defendant to construe or otherwise interpret the decision of the Federal Court in Court Action Number T-2020-88 in a manner granting itself the right to use the force of its laws to secure funds from the Plaintiff, which Plaintiff most solemnly believes he was granted the right by the considered decision of the Court to withhold from the Defendant:

**ALTERNATIVELY**

**...../2**

The Plaintiff seeks an Order granting both the Plaintiff and the Defendant time sufficient as allowed by this Honourable Court to seek clarification of the ruling of the Federal Court - Trial Division Court Number T-2020-88.

ALTERNATIVELY

The Plaintiff seeks an Order extending the Plaintiff's time to appeal the ruling of the Federal Court - Trial Division, Court Number T-2020-88.

ORDER:

For reasons given orally from the Bench, this application is dismissed. No order as to costs.

"J. Jerome"  
A.C.J.

I HEREBY CERTIFY that the above document is a true copy of the original filed of record in the Registry of the Federal Court of Canada the 8<sup>th</sup> day of August 1989.  
Dated this 29<sup>th</sup> day of August 1989.  
Elizabeth Wasiuk  
ELIZABETH L. WASIUK  
Registry Officer



Court No. T-2020-88

**Federal Court of Canada  
Trial Division**

TORONTO, ONTARIO, TUESDAY, THE 8th DAY OF AUGUST, 1989.

BEFORE: THE ASSOCIATE CHIEF JUSTICE.

IN RE THE INCOME TAX ACT

B E T W E E N :

DANIEL J. LAVIGNE,

Plaintiff,

- and -

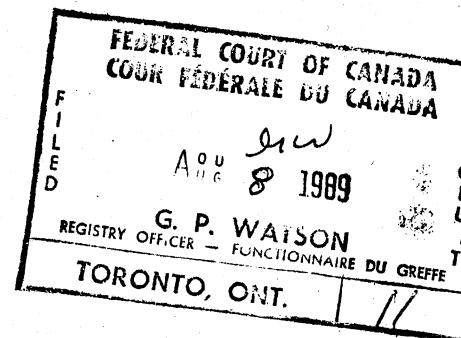
HER MAJESTY THE QUEEN.

Defendant.

Upon Motion dated the 3rd day of August, 1989 on behalf of the Plaintiff, for an ex parte injunction granting relief from the decision of the Defendant to construe or otherwise interpret the decision of the Federal Court in Court Action Number T-2020-88 in a manner granting itself the right to use the force of its laws to secure funds from the Plaintiff, which Plaintiff most solemnly believes he was granted the right by the considered decision of the Court to withhold from the Defendant:

ALTERNATIVELY

...../2



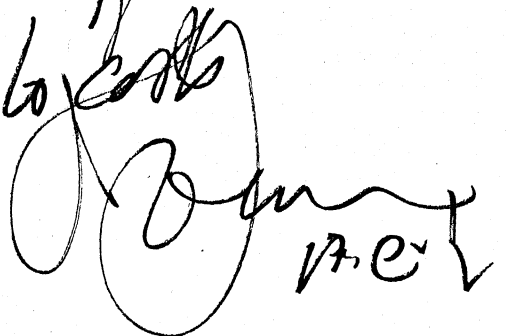
The Plaintiff seeks an Order granting both the Plaintiff and the Defendant time sufficient as allowed by this Honourable Court to seek clarification of the ruling of the Federal Court - Trial Division Court Number T-2020-88

ALTERNATIVELY

The Plaintiff seeks an Order extending the Plaintiff's time to appeal the ruling of the Federal Court - Trial Division, Court Number T-2020-88.

ORDER:

For reasons given orally from the Bench  
this application for an order as to costs  
is dismissed.

  
A.C.V.





Federal Court of Canada  
Cour fédérale du Canada

ENTERED  
ENTRE  
MINUTES OF HEARING  
PROCÈS — VERBAUX

DATE 8-8-89  
VOL. 237  
PAGE 504-506  
185

TRIAL

Division

ABSTRACT OF HEARING  
RÉSUMÉ DE L'AUDITION

LANGUAGE OF HEARING/LANGUE DE L'AUDITION:

Page 1 of 2

TORONTO, ONTARIO,

this  
ce

8th

day of  
jour de

August

19 89

PRESENT:  
EN PRESENCE DE:

The Honourable Mr. Justice  
Monsieur le juge

The Associate Chief Justice

The Honourable Mr. Justice  
Monsieur le juge

The Honourable Mr. Justice  
Monsieur le juge

COURT NUMBER:  
NO. DE LA COUR:

T-2020-88

BETWEEN:  
ENTRE:

DANIEL J. LAVIGNE

Plaintiff

-and-  
et

HER MAJESTY THE QUEEN

Defendant

COUNSEL:  
PROCUREURS:

Daniel J. Lavigne  
(705) 898-8236

on own behalf  
for the Plaintiff

-AND-  
ET

TELEPHONE NUMBERS:  
NUMÉROS DE TÉLÉPHONE:

Mr. J. P. Malette  
(416) 973-3105

for the Defendant

COURTROOM:  
SALLE D'AUDIENCE:

COURT REGISTRAR:  
GREFFIER DE LA COUR:

Isaie P. Watson

REPORTER:  
STENOGRAPHE:

N. J. A.

SENIOR USHER:  
HUISSIER AUDIENCIER-  
PRINCIPAL:

Mr. E. Mc Chesney

ABSTRACT OF HEARING  
RÉSUMÉ DE L'AUDITION

Page 2 of 2

COURT NO.: T-2020-88

NO. DE LA COUR:

TIME AND DURATION: 1:00 - 1:20  
TEMPS ET DURÉE:

BEFORE THE COURT:  
DEVANT LA COUR:

Plaintiff's motion for an order pursuant to  
Rule 469 ex parte injunction granting relief.

Order:

RESULT:  
DISPOSITION:

For reasons given orally  
from the Bench, this application  
is dismissed. No order as  
to costs.

FILED AT HEARING:  
DÉPOSÉ À L'AUDITION:

J. Jerome  
ACJ

(1) Notice of Change of  
Address of D.J. Lavigne

Gail P. Watson  
Court Registrar  
August 8, 1989



MODE = MEMORY TRANSMISSION

START=JAN-08 15:45

END=JAN-08 15:46

FILE NO. = 027

STN NO.	COM	ABBR NO.	STATION NAME/TEL.NO.	PAGES	DURATION
001	OK		13069755013	003/003	00:00'48"

-TRIAL DIVISION -

\*\*\*\*\* - \*\*\*\*\* - \*\*\*\*\*



# Federal Court of Canada Cour fédérale du Canada

Facsimile Transmittal Form/Formulaire d'acheminement par télécopieur

TO/À	
Name/Nom: <i>Mr. Bruce Gibson</i>	
Location/Endroit:	Facsimile No./Télécopieur: <i>306-975-5013</i>
Name/Nom:	
Location/Endroit:	Facsimile No./Télécopieur:

Court No: *T-2020-88*

FROM/DE	
Name/Nom:	Telephone No./ Téléphone: (613) 992-4238
Marie Lalonde Registry Officer Trial Division	Facsimile No./ Télécopieur: (613) 952-3653
Date: <i>Jan 8 / 01</i>	Time/Heure:

TOTAL NUMBER OF PAGES/NOMBRE DE PAGES: *3*  
(Including this cover page/incluant le présent formulaire)

Comments/Commentaires
<i>Final decision in above file re Larigne v. Queen</i>

N.B.: If you do not receive all pages being transmitted, please call us at the above number  
S'il manque des pages, prière de communiquer avec expéditeur au numéro susmentionné.



Federal Court of Canada

Cour fédérale du Canada

MEMORANDUM / NOTE DE SERVICE

Comments / Remarques

FROM:  
TO:

*Garnet Morgan, Toronto*  
Afra MacDougall (Toronto Local Office)

FROM:  
TO:

Céline Dupont (Ottawa Office)  
Acting Senior Registry Officer

DATE: ~~March 28, 2000~~ *April 4, 2000*

RE: Daniel J. Lavigne v. The Queen  
Court File No.: T-2020-88

I hereby transmit the following ORIGINAL COURT FILE:

Main and Annex B

REASON(S) FOR REQUEST

Request made by Garnet Morgan for viewing.

Please acknowledge receipt of the material on the attached copy of this memo and return the material as soon as possible.

Court File Reviewed by:

*C Dupont*  
Senior Registry Officer

Approved by:

*Amhaley*  
Manager

Receipt of the above-noted material is hereby acknowledged.

Signature

Date

Signature

Date

*31-MAR-2000*

*00-04-05*

*154*



*Federal Court of Canada*

*Cour fédérale du Canada*

MEMORANDUM / NOTE DE SERVICE

Comments / Remarques

**TO:** Afra MacDougall (Toronto Local Office)

**FROM:** Céline Dupont (Ottawa Office)  
Acting Senior Registry Officer

**DATE:** March 28, 2000

**RE:** Daniel J. Lavigne v. The Queen  
Court File No.: T-2020-88

I hereby transmit the following ORIGINAL COURT FILE:

**Main and Annex B**

REASON(S) FOR REQUEST

Request made by Garnet Morgan for viewing.

Please acknowledge receipt of the material on the attached copy of this memo and return the material as soon as possible.

Court File Reviewed by:

A/ C. Dupont  
Senior Registry Officer

Approved by:

A. MacDougall  
Manager

Receipt of the above-noted material is hereby acknowledged.

G. Morgan  
Signature

31-MAR-2000  
Date

TO ... Daniel J. Lavigne  
... P.O. Box 206  
... N. Orleans, Ontario  
... P.O.M. 2ND

Office ... Toronto  
Postal Code ... M5G 1R7  
Date ... August 14, 1989

REGULAR MAIL	<input type="checkbox"/>
REGISTERED	<input checked="" type="checkbox"/>
DOUBLE REGISTERED	<input type="checkbox"/>
BY HAND	<input type="checkbox"/>

COURT NO. ... T-2020-88...

STYLE OF CAUSE

Daniel J. Lavigne  
v. Queen

As indicated below, the attached material relating to the above-mentioned proceeding is forwarded herewith:

- ☒ Certified copy ) of the order of Associate Chief Justice  
☐ Certificate ) Justice dated August 8, 1989.\*
- ☐ Certified copy ) of the judgment of  
☐ Certificate ) dated \*
- ☐ Reasons for judgment relating to the above were not given by the Court.
- ☐ Reasons for ☐ judgment of  
☐ order dated \*
- ☐ Certified copy of ☐ judgment and copy of  
☐ order reasons of dated \*
- ☐ Returned herewith: (1)

Status of Proceedings

- ☐ Acknowledge receipt by sending back green copy

TORONTO, ONT.	
664	
ORIGINAL No.	184

N.B.

Maureen P. Watson  
Registry Officer

\* Pursuant to section 5 of the Official Languages Act all final decisions, orders and judgments, including any reasons given therefor, issued by the Court are issued in both official languages. In the event that such documents are issued in the first instance in only one of the official languages, a copy of the version in the other official language will be forwarded on request when it is available.

\* Conformément à l'article 5 de la Loi sur les langues officielles, les décisions, ordonnances et jugements finals, avec les motifs y afférents, sont émis dans les deux langues officielles. Au cas où ces documents ne seraient émis, en premier lieu, que dans l'une des deux langues officielles, une copie de la version dans l'autre langue officielle sera transmise, sur demande, dès qu'elle sera disponible.

TO Mr. P. Malitta  
Dept. of Justice  
Toronto

Office Toronto  
Postal Code M5G 1R7  
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COURT NO. T-2020-68

STYLE OF CAUSE Daniel J. Lavigne  
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As indicated below, the attached material relating to the above-mentioned proceeding is forwarded herewith:

- ☒ Certified copy ) of the order of Associate Chief Justice  
☐ Certificate ) dated August 16, 1989.\*
- ☐ Certified copy ) of the judgment of  
☐ Certificate ) dated \*
- ☐ Reasons for judgment relating to the above were not given by the Court.
- ☐ Reasons for ☐ judgment of  
☐ order dated \*
- ☐ Certified copy of ☐ judgment and copy of  
☐ order reasons of  
dated \*
- ☐ Returned herewith: (1)

Status of Proceedings

- ☐ Acknowledge receipt by sending back green copy

Gail P. Watson  
Registry Officer

N.B.  
\* Pursuant to section 5 of the Official Languages Act all final decisions, orders and judgments, including any reasons given therefor, issued by the Court are issued in both official languages. In the event that such documents are issued in the first instance in only one of the official languages, a copy of the version in the other official language will be forwarded on request when it is available.

\* Conformément à l'article 5 de la Loi sur les langues officielles, les décisions, ordonnances et jugements finals, avec les motifs y afférents, sont émis dans les deux langues officielles. Au cas où ces documents ne seraient émis, en premier lieu, que dans l'une des deux langues officielles, une copie de la version dans l'autre langue officielle sera transmise, sur demande, dès qu'elle sera disponible.



To: The Federal Court of Canada  
- Trial Division

RE: T 2020-88

Please be so kind as to  
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address and telephone number

FEDERAL COURT OF CANADA  
COUR FÉDÉRALE DU CANADA  
Produit à l'Édition

Place Toronto

Date August 8, 1989

Reg. Marie P. Watson

Mr. Daniel J. Lavigne  
P.O. Box 206,  
Noelville, Ontario  
P0P 2N0

Telephone 705-898-2363

Signed this 8th day of  
August, 1989

Daniel Lavigne