

IN THE SUPREME COURT OF CANADA
(ON APPEAL FROM THE ONTARIO COURT OF APPEAL)

B E T W E E N:

JOHN AQUINO, ET AL.

Appellants
(Respondents)

-and-

ERNST & YOUNG INC. IN ITS CAPACITY AS COURT-APPOINTED MONITOR OF
BONDFIELD CONSTRUCTION COMPANY LIMITED, ET AL.

Respondents
(Appellants)

A N D B E T W E E N:

LORNE SCOTT, ET AL.

Appellants
(Appellants)

-and-

DOYLE SALEWSKI INC. IN ITS CAPACITY AS TRUSTEE IN BANKRUPTCY OF
GOLDEN OAKS ENTERPRISES INC., ET AL.

Respondents
(Respondents)

**FACTUM OF THE INTERVENER,
ATTORNEY GENERAL FOR ONTARIO**

(Pursuant to Rules 37 and 42 of the *Rules of the Supreme Court of Canada*, S.O.R./2002-156)

MINISTRY OF THE ATTORNEY GENERAL

Crown Law Office - Civil
720 Bay Street, 8th Floor
Toronto, ON M7A 2S9

JURISTES POWER LAW

50 O'Connor Street, Suite 1313
Ottawa, ON K1P 6L2

Dona Salmon | Jennifer Boyczuk

Tel: 647.213.0021 | 416.909.6673
Fax: 416.326.4181
Email: dona.salmon@ontario.ca |
jennifer.boyczuk2@ontario.ca

Maxine Vincelette

Tel: (613) 702-5573
Fax: (613) 702-5573
Email: mvincelette@juristespower.ca

**Counsel for the Intervener,
Attorney General for Ontario**

**Ottawa Agent for the Intervener,
The Attorney General for Ontario**

ORIGINAL TO: **REGISTRAR**
Supreme Court of Canada
301 Wellington Street
Ottawa, ON K1A 0J1

COPY TO:

LAW OFFICE OF TERRY CORSIANOS
1595 16th Avenue
Suite 301
Richmond Hill, ON L4B 3N9

Terry Corsianos
George Corsianos

Tel: (905) 709-7463
Fax: (905) 709-7400
Email: tcorsianos@corsianolaw.com

**Counsel for the Appellants (40166), John Aquino,
2304288 Ontario Inc., Marco Caruso, Giuseppe
Anastasio a.k.a. Joe Ana and Lucia Coccia a.k.a.
Lucia Canderle**

SUPREME LAW GROUP
1800 – 275 Slater Street
Ottawa ON, K1P 5H9

Moira Dillon

Tel: (613) 691-1224
Fax: (613) 691-1338
Email: mdillon@supremelawgroup.ca

**Ottawa Agent for the Appellants (40166), John
Aquino, 2304288 Ontario Inc., Marco Caruso,
Giuseppe Anastasio a.k.a. Joe Ana and Lucia
Coccia a.k.a. Lucia Canderle**

CASSELS BROCK & BLACKWELL LLP

2100 Scotia Plaza
40 King Street West
Toronto, ON M5H 3C2

Alan Merskey
Evan Cobb

Tel: (416) 216-4805
Email: amerskey@cassels.com

NORTON ROSE FULBRIGHT CANADA LLP

222 Bay Street, Suite 3000, P.O. Box 53
Toronto, ON M5K 1E7

Stephen Taylor

Tel: (416) 216-2436
Email: stephen.taylor@nortonrosefulbright.com.

**Counsel for the Respondent (40166), Ernst &
Young Inc., in its capacity as Court-Appointed
Monitor of Bondfield Construction Company
Limited**

TORYS LLP

3000 – 79 Wellington Street West
TD Centre, South Tower
Toronto, ON M5K 1N2

Jeremy Opolsky
R. Craig Gilchrist
Alex Bogach

Tel: (416) 865-8117
Fax: (416) 865-7380
Email: jopolsky@torys.com

**Counsel for the Respondent (40166),
KSV Kofman Inc., in its capacity as Trustee in
Bankruptcy of 1033803 Ontario Inc. and 1087507
Ontario Limited**

**NORTON ROSE FULBRIGHT CANADA
LLP**

45 O'Connor Street
Suite 1500
Ottawa, ON K1P 1A4

Jean-Simon Schoenholz

Tel: (613) 780-1537
Fax: (613) 230-5459
Email: jean-simon.schoenholz@nortonrosefulbright.com

**Ottawa Agent for the Respondent (40166),
KSV Kofman Inc., in its capacity as Trustee in
Bankruptcy of 1033803 Ontario Inc. and
1087507 Ontario Limited**

DAVID | SAUVÉ LLP
300-116 Lisgar Street
Ottawa, ON K2P 0C2

Charles R. Daoust

Tel: (343) 655-0034
Fax: (613) 701-4045
Email: charles@davidsauve.ca

**Counsel for the Appellants (40399), Lorne Scott,
Janet Arsenault, Jeremy Mitchell, Josée
Bouchard, Le Thu Nguyen, Susan McKillip,
1531425 Ontario Inc., Joe Messa and Ernest
Toste**

CHAITONS LLP
5000 Yonge Street, 10th Floor
Toronto, ON M2N 7E9

**Harvey G. Chaiton
Doug Bourassa**

Tel: (416) 218-1129
Fax: (416) 218-1849
Email: harvey@chaitons.com

**Counsel for the Respondents (40399), Doyle
Salewski Inc. in its capacity as Trustee in
Bankruptcy of Golden Oaks Entreprises Inc. and
Joseph Gilles Jean Claude Lacasse**

SUPREME ADVOCACY LLP
100 – 340 Gilmour Street
Ottawa, ON K2P 0R3

Marie-France Major

Tel: (613) 695-8855
Fax: (613) 695-8580
Email: mfmajor@supremeadvocacy.ca

**Ottawa Agent for the Respondents (40399),
Doyle Salewski Inc. in its capacity as
Trustee in Bankruptcy of Golden Oaks
Entreprises Inc. and Joseph Gilles Jean
Claude Lacasse**

DAVIES WARD PHILLIPS & VINEBERG LLP
155 Wellington Street West
Toronto ON M5V 3J7

Natasha MacParland

Tel: (416) 863-5567

Email: nmacparland@dwpv.com

Chanakya A. Sethi

Tel: (416) 863-5516

Email: csethi@dwpv.com

Rui Gao

Tel: (416) 367-7613

Email: rgao@dwpv.com

J. Henry Machum

Tel: (416) 367-7608

Email: hmachum@dwpv.com

**Counsel for the Intervener,
Insolvency Institute of Canada**

MICHAEL J. SOBKIN
331 Somerset Street West
Ottawa, ON K2P 0J8

Michael J. Sobkin

Tel: (613) 282-1712

Email: msobkin@sympatico.ca

**Agent for the Intervener,
Insolvency Institute of Canada**

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PART I – OVERVIEW

1. The present appeals concern the application of the common law corporate attribution doctrine beyond the narrow criteria established by this Court in *R v Canadian Dredge & Dock Co.*¹.
2. In *Aquino, et al. v Ernst & Young Inc., in its capacity as Court-Appointed Monitor of Bondfield Construction Company Limited, et al.*, at issue is the proper interpretation of s. 96 of the *Bankruptcy and Insolvency Act*,², and whether the Court should apply the corporate attribution doctrine to interpret the intent component of s. 96(1)(b)(ii)(B) in the context of a corporate debtor. In *Scott et. al v Doyle Salewski Inc. in its capacity as Trustee in Bankruptcy of Golden Oaks Enterprises Inc., et al.*, at issue is whether the Court should apply the corporate attribution doctrine to determine when a corporation had the requisite knowledge to discover its claims for the purposes of Ontario’s *Limitations Act, 2002*.³
3. Although these appeals arise in the bankruptcy and insolvency context, they present the Court with an opportunity to consider how the corporate attribution doctrine can be adapted for application in novel statutory contexts more generally. The Attorney General for Ontario intervenes to address this issue.

PART II – ISSUES

4. In the Attorney General for Ontario’s submission, the application of the common law corporate attribution doctrine to novel statutory contexts requires further consideration. As a starting point, where a legislative scheme provides a clear mechanism of attribution, recourse to the common law corporate attribution doctrine is inappropriate, unnecessary and should be avoided. However, courts may resort to the common law to “fill a gap” when interpreting a legislative provision where the mental state of a corporate body is at issue and the legislative scheme provides no legislated attribution mechanism. That said, any application of the common law corporate attribution doctrine must be consistent with principles of statutory interpretation

¹ *R v Canadian Dredge & Dock Co.*, [\[1985\] 1 SCR 662, 1985 CanLII 32 \(SCC\)](#) [*Canadian Dredge*].

² *Bankruptcy and Insolvency Act*, [RSC 1985, c B-3, s. 96](#) [*BIA*].

³ *Limitations Act, 2002*, [SO 2002, c 24, Sched B](#) [*Limitations Act, 2002*].

and in furtherance of statutory intent.

5. The contextual framework for corporate attribution established by the United Kingdom's jurisprudence provides a useful framework for this Court's consideration.

PART III – STATEMENT OF ARGUMENT

A. A Contextual Framework for the Common Law Corporate Attribution Doctrine that Gives Affect to Legislative Intent

6. It is trite law that corporations, as legal rather than natural persons, are incapable of acting except through their employees, agents, and officers.⁴ Similarly, a corporation has no mind of its own. Thus, to establish a corporation's mental state for the purpose of satisfying the terms of a statutory provision, the mental state of a person acting on behalf of the corporation must be attributed to the corporation.

7. In some cases, legislation creates rules of corporate attribution to address the challenges created by a corporation's separate legal personality. For instance, the Ontario Legislature and Parliament have codified exceptions to the principle of separate legal personality to impose personal liability on directors for a corporation's failure to pay taxes and employee wages or comply with securities law.⁵ Further, personal property security legislation in Ontario and other provincial and territorial jurisdictions contain provisions that explicitly attribute knowledge of senior employees and other directors and officers to a corporation for the purposes of those

⁴ *Deloitte & Touche v Livent Inc. (Receiver of)*, [2017 SCC 63](#) at para [97](#) [*Livent*]; *Tesco Supermarkets Ltd v Natrass*, [\[1972\] AC 153](#), per Lord Diplock.

⁵ See e.g., *Business Corporations Act*, [RSO 1990, c B.16, s. 131](#) (imposing personal liability on corporate directors for the payment of employee wages in prescribed circumstances); See also *Employment Standards Act, 2000*, [SO 2000 c 41, s. 81\(1\)](#); *Income Tax Act*, [RSC 1985, c 1 \(5th Supp\), s. 227.1](#) (imposing personal liability on directors for failing to deduct or withhold taxes); see also *Excise Tax Act*, [RSC 1985, c E-15, s. 323\(1\)](#); *Securities Act*, [RSO 1990 c S.5, s. 129.2](#) (imposing personal liability on a director or officer who authorized, permitted or acquiesced in a company's non-compliance with Ontario securities law).

Acts.⁶ Likewise, s. 1(2)(d) of Alberta’s *Civil Enforcement Act* explicitly deems a corporation to have knowledge for the purposes of that Act when information in respect of that matter comes to the attention of an officer of the corporation or a senior employee with responsibility for the matters to which that information relates.⁷

8. The issue of corporate attribution becomes more challenging in cases where a statutory provision, which applies to a corporation, requires knowledge or intent yet does not provide a clear mechanism for attribution. The interpretation of such provisions is at the heart of these appeals.⁸ Other examples include Ontario’s *Execution Act*⁹ and *Fraudulent Conveyances Act*,¹⁰ which contain provisions that void certain actions taken by debtors to defraud “creditors and others,” like s. 96 of the *BIA*. Like the *BIA*, both Acts lack explicit corporate attribution mechanisms.

9. The lack of an explicit statutory mechanism for corporate attribution can be seen as a “gap” in the legislation. Where legislation is silent or unclear on a particular matter, courts may employ common law doctrines to fill the “gap” in a manner which furthers the purpose of the provision and scheme of the act.¹¹ However, where legislation clearly intends to displace the common law, courts must be careful not to undermine the legislature’s purpose by relying on common law rules through interpretation. Given legislation’s paramountcy over common law,

⁶ *Personal Property Security Act*, [RSO 1990, c P.10, s. 69\(c\)](#); *Personal Property Security Act*, [RSBC c 359, s 1\(2\)\(c\)](#); *Personal Property Security Act*, [RSA 2000, c P-7, s. 1\(2\)\(c\)](#); *The Personal Property Security Act, 1993*, [SS 1993, c P-6.2, s. 1\(2\)\(c\)](#); *Personal Property Security Act*, [CCSM c P35, s. 2\(1\)\(c\)](#); *Personal Property Security Act*, [SNS 1995-1996, c 13, s. 3\(1\)\(c\)](#); *Personal Property Security Act*, [SNB, 1993, c P-7.1, s. 2\(1\)\(c\)](#); *Personal Property Security Act*, [RSPEI 1988, c P-3.1, s. 2\(1\)\(c\)](#), *Personal Property Security Act*, [SNL 1998, c P-7.1, s. 3\(1\)\(c\)](#), *Personal Property Security Act*, [RSY 2002, c 169, s. 65\(3\)\(c\)](#), *Personal Property Security Act*, [SNWT 1994, c 8, s. 1\(2\)\(c\)](#).

⁷ *Civil Enforcement Act*, [RSA 2000, c C-15, s. 1\(2\)\(d\)](#).

⁸, [s. 96](#) of the *BIA* and [s. 5](#) of Ontario’s *Limitations Act, 2002*.

⁹ *Execution Act*, [RSO, 1990, c E.24, s. 16\(4\)](#).

¹⁰ *Fraudulent Conveyances Act*, [RSO 1990, c F. 29, s. 2](#).

¹¹ Ruth Sullivan, *The Construction of Statutes, 7th ed.*, (Canada: LexisNexis Canada, 2022) at 17.02(1) (QL) [*Sullivan*], Book of authorities [*BOA*], Tab 1.

resort to the common law to interpret a statutory provision is inappropriate if it would interfere with the policies embodied in the legislation or defeat its purpose.¹²

10. Accordingly, the Attorney General for Ontario submits that the application of the common law doctrine of corporate attribution in the context of a statutory provision must adhere to the modern principle of statutory interpretation.

11. The modern principle of statutory interpretation requires that the court read the words of an Act in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.¹³ The goal of achieving a harmonious interpretation is the establishment of legislative intent.¹⁴ Thus, the modern principle of statutory interpretation, namely the legislation's text, context and purpose, should be determinative when Courts apply the corporate attribution doctrine in order to give effect to legislative intent.

12. In light of the above, the Attorney General for Ontario proposes a principled and contextual framework for employing the common law corporate attribution doctrine in novel statutory contexts. This framework is grounded in the text, context and purpose of the relevant statutory provision. Specifically, courts ought to first look at the legislated scheme for applicable mechanisms for corporate attribution. If no legislated attribution mechanisms are available, then courts may apply the common law corporate attribution doctrine to determine the issue of a corporation's mental state but must do so consistently with the text, context, and purpose of the statutory provision at issue. Such an approach is consistent with that adopted by courts in the United Kingdom ("U.K.").

13. This Court has recognized that applying the criteria for corporate attribution established in *Canadian Dredge* is subject to judicial discretion based on public interest considerations.¹⁵

¹² Sullivan at 17.02(3), BOA, Tab 1.

¹³ *Rizzo & Rizzo Shoes Ltd. (Re)*, [1998] 1 SCR 27, 154 DLR (4th) 193 at para 21 [*Rizzo Shoes*]; *B010 v Canada (Citizenship and Immigration)*, 2015 SCC 58 at para 29.

¹⁴ Mark Mancini, "The Purpose Error in the Modern Approach to Statutory Interpretation", 2022 59-4 Alta LR 919, 2022 CanLIIDocs 1648 at 924 [*Mancini*].

¹⁵ *Livent* at para 104; *Christine DeJong Medicine Professional Corp. v DBDC Spadina Ltd.*, 2019 SCC 30 at para 2 [*DeJong*].

However, when issues of corporate attribution arise in the context of statutory interpretation, the exercise of judicial discretion is necessarily limited by the text, context and purpose of the statutory provision at issue.

14. In the Attorney General for Ontario’s respectful submission, an approach to corporate attribution grounded in the modern principle of statutory interpretation guides judicial discretion while preserving the flexible and effective use of the common law to further statutory purpose, and ultimately, the public interest.

a. Respecting Legislative Intent Means Resorting First to Statutory Attribution Mechanisms

15. In Canada, legislation is paramount over common law.¹⁶ In light of this principle, when issues of corporate attribution arise in statutory interpretation, courts must look first within the legislative scheme to determine whether the legislature has provided rules for corporate attribution. If so, the issue of corporate attribution will be determined in accordance with those legislated rules. Resort to the common law doctrine of corporate attribution would thus be unnecessary and inappropriate.

16. Prioritizing legislated attribution mechanisms is consistent with the legislative intent. It requires looking within the statutory context for the means chosen by the legislature for corporate attribution and giving effect to those means. It is not for the courts to second guess the legislature’s chosen means of carrying out its policy goals.¹⁷

b. Resort to the common law corporate attribution principles must be bounded by the text, context and purpose of the relevant statutory provisions

17. In cases where the legislative scheme does not clearly set out a mechanism for corporate attribution, the court may resort to the common law to give effect to legislative intent. Indeed, this Court has recognized that the common law “forms an important and complex part of the

¹⁶ *R v Basque*, [2023 SCC 18](#) at [para 4](#); *Buschau v Rogers Communications Inc.*, [2006 SCC 28](#) at [para 28](#).

¹⁷ Mancini, [2022 CanLIIDocs 1648](#) at 927-928.

context in which legislation is enacted and operates and in which it must be interpreted.”¹⁸

18. *Canadian Dredge* is this Court’s seminal case on the common law corporate attribution doctrine. In *Canadian Dredge*, the corporate appellants appealed convictions under sections 338(1) and 423(1)(d) of the *Criminal Code* then in force¹⁹ in relation to a bid-rigging scheme.²⁰ These offences required proof of *mens rea*, or the accused’s intent to commit the offences.

19. The question for the Court was whether the acts of the corporations’ managers who carried out the bid-rigging scheme could be attributed to the respective corporations at all, and if so, whether criminal liability could attach to the corporate defendants if the managers (1) were acting in fraud of the corporations, (2) were acting for their own benefit and not the benefit of the corporation, and/or (3) were acting outside the scope of their employment (i.e., acting contrary to express directions from the employer).²¹ The Court held that corporate criminal liability will arise for the acts of a corporation’s employee when the employee is a “directing mind” of the corporation and acts within the scope of their authority (i.e., carries out their assigned function), provided that the directing mind is not acting in total fraud of the corporation and the corporation does not benefit from the directing mind’s acts.²²

20. While this Court in *Livent* confirmed that *Canadian Dredge* “remains the authoritative test for the application of the corporate attribution doctrine”²³ it is also important to understand that the approach to corporate attribution in *Canadian Dredge* was developed in the context of criminal liability, which has distinct public policy considerations, including protecting community interests and advancing law and order.²⁴ It therefore follows that the test from *Canadian Dredge* will not necessarily be well-suited for novel statutory contexts where different public policy considerations are at play.

21. In light of the distinct context in which *Canadian Dredge* was decided, this Court’s

¹⁸ *R v DLW*, [2016 SCC 22](#) at [paras 14-15](#), citing Ruth Sullivan, *Sullivan on the Construction of Statutes* (6th ed 2014), at s 17.1, BOA, Tab 1.

¹⁹ *Criminal Code*, RSC 1970, c C-34, BOA, Tab 2.

²⁰ *Canadian Dredge* at [para 1](#).

²¹ *Canadian Dredge* at [para 8](#).

²² *Canadian Dredge* at [paras 21](#), [66](#).

²³ *Livent* at [para 104](#)

²⁴ *Livent* at [paras 102-103](#).

finding in *DeJong* that *Canadian Dredge* “states *minimal* criteria that must always be met”²⁵ may be unduly restrictive for some novel statutory contexts. It means that, unless all the criteria from *Canadian Dredge* are met, a court must decline to attribute intent or knowledge to a corporation.

22. These appeals demonstrate that there are indeed circumstances in which a statutory provision ought to apply to corporations, but without the application of the common law corporate attribution doctrine, applying the statutory provision to a corporation would be impossible given the corporation’s separate legal personality. The common law corporate attribution doctrine should thus be flexible enough to apply to various statutory contexts where no legislated attribution mechanism is available.

23. Particularly, if a strict application of the *Canadian Dredge* criteria would lead to a result inconsistent with the text, context and purpose of a statutory provision, a strict application of the *Canadian Dredge* criteria should not be adopted. Instead, a court considering the issue of corporate attribution in a novel statutory context should ask, how corporate attribution would best achieve the legislature’s intent in enacting the relevant statutory provision? To answer this question, the court should look to the specific statutory provision at issue and consider whose intent or knowledge ought to be attributed (or not) to the corporation to best achieve the provision’s purpose.²⁶ The application of corporate attribution doctrine will therefore be specific to the statutory context in which it arises.

B. United Kingdom’s Common Law Framework for Corporate Attribution

24. The framework for corporate attribution in novel statutory contexts proposed above is consistent with the contextual framework established in the U.K.’s jurisprudence on corporate attribution. This jurisprudence is relied on by appellants in both the *Aquino*²⁷ and *Golden Oaks*²⁸

²⁵ *DeJong* at [para 2](#).

²⁶ Jennifer Payne, [Corporate Attribution and the Lessons of Meridian \(June 2, 2014\)](#), PS Davies & J Pila (eds), *The Jurisprudence of Lord Hoffmann: A Festschrift for Leonard H. Hoffmann* (Oxford: Hart Publishing, 2015, Forthcoming), Oxford Legal Studies Research Paper No. 17/2015 at p 8.

²⁷ Factum of the Appellant, *Aquino* at paras 63-68.

²⁸ Factum of the Appellant, *Golden Oaks* at paras 37, 76.

appeals and the respondents in the *Aquino* appeal.²⁹

25. The seminal U.K. case on corporate attribution is the Privy Council's decision in *Meridian Global Funds Management Asia Ltd. v Securities Commission*.³⁰ At issue was whether the knowledge of a lower level executive, who had been responsible for obtaining a substantial interest in publicly traded securities on behalf of the corporation, could be attributed to the corporation for the purpose of establishing the corporation's breach of certain disclosure obligations in New Zealand's *Securities Amendment Act 1998*.³¹

26. The Ontario Court of Appeal in *Livent Inc. v Deloitte & Touche*³² summarized the Privy Council's framework for determining when the common law corporate attribution doctrine applies:

[83] As the Privy Council noted in *Meridian Global Funds Management Asia Ltd. v. Securities Commission*, [1995] 2 A.C. 500, [1995] 3 All E.R. 918 (P.C.), at p. 506 A.C., a variety of rules are used to determine which acts should be attributed to a corporation. A corporation's "primary" rules of attribution are typically found in its corporate constitution. For instance, the articles of association may specify that a majority vote of shareholders shall be a decision of the company. There are also primary rules of attribution found in business law and general rules of attribution -- such as agency law -- that apply equally to natural persons.

[84] As the Privy Council explained, at p. 507 A.C., "[t]he company's primary rules of attribution together with the general principles of agency, vicarious liability and so forth are usually sufficient to enable one to determine its rights and obligations". It is only in exceptional cases -- for instance, where a rule of law precludes attribution on the basis of the general principles of agency or vicarious liability -- that these principles are not sufficient. For example, a rule may be stated in language primarily applicable to a natural person or require some state of mind. [page246] It is in these special circumstances that the doctrine of corporate identification comes into play.

27. The Privy Council determined that in these "special circumstances" the court must fashion to the "special rule" of attribution to accord with the specific statutory context:

²⁹ Factum of the Respondent, Ernst & Young Inc., *Aquino*, at paras 61-65.

³⁰ *Meridian Global Funds Management Asia Ltd. v Securities Commission*, [\[1995\] 2 AC 500, \[1995\] 3 All ER 918 \(PC\)](#) [*Meridian*].

³¹ *Meridian* at [paras 1-4](#).

³² *Livent Inc. (Receiver of) v Deloitte & Touche*, [2016 ONCA 11](#) at paras [83-84](#), rev'd in part by [2017 SCC 63](#), but not on this point [*Livent ONCA*].

[12] This is always a matter of interpretation: given that it is intended to apply to a company, how is it intended to apply? Whose act (or knowledge or state of mind) was *for this purpose* intended to count as the act etc. of the company? One finds the answer to this question by applying the usual canons of interpretation, taking into account the language of the rule (if it is a statute) and its content and policy.” [emphasis added]³³

28. The Privy Council’s “special rule” of attribution plainly and appropriately prioritizes legislative intent. Indeed, in the UK Supreme Court’s decision in *Jetivia SA and another v Bilta (UK) Limited (in liquidation) and others*, Lord Mance confirmed that the framework established by the Privy Council in *Meridian* was contextual and purposive:

[41] As Lord Hoffmann made clear in *Meridian Global*, the key to any question of attribution is ultimately always to be found in considerations of context and purpose. The question is: whose act or knowledge or state of mind is *for the purpose* of the relevant rule to count as the act, knowledge or state of mind of the company? Lord Walker said recently in *Moulin Global*, para 41 that: “One of the fundamental points to be taken from *Meridian* is the importance of context in any problem of attribution”...³⁴

29. Notably, the U.K.’s context and purpose-driven approach to corporate attribution has been endorsed by the Ontario Court of Appeal in its decision in *Livent* and, more recently in its decision in *Golden Oaks*.³⁵ In *Livent*, the Blair JA, writing for the Court, adopted the principled approach provided by the U.K.’s common law corporate attribution doctrine, stating:

[114] ... I agree with the proposition, expressed by the Privy Council in *Meridian Global Funds*, that the application of the [corporate attribution] mechanism **must be tailored to the terms of the particular substantive rule it serves.**³⁶ [emphasis added]

C. Conclusion

30. The Attorney General for Ontario submits that these appeals provide this Court with an

³³ *Meridian* at [para 12](#)

³⁴ *Jetivia SA and another v Bilta (UK) Limited (in liquidation) and others*, [\[2015\] UKSC 23 \(22 April 2015\)](#) at [para 41](#) [*Bilta*]. See also, *Singularis Holdings Ltd. v Daiwa Capital Markets Europe Ltd. (Rev 1)*, [\[2010\] UKSC 50 \(30 October 2019\)](#) at [para 34](#), (where Lady Hale agreed that the guiding principle that emerged from *Bilta* was that “the answer to any question whether to attribute the knowledge of the fraudulent director to the company is always to be found in consideration of the context and the purpose for which the attribution is relevant.”)

³⁵ *Golden Oaks Enterprises Inc. v Scott*, [2022 ONCA 509](#) at [paras 53-54](#).

³⁶ *Livent*, ONCA (rev’d in part but not on this point) at [para 114](#).

opportunity to expand upon the common law corporate attribution doctrine established in *Canadian Dredge* to account for its application to novel statutory context. A framework that is sensitive to the text, context and purpose of the relevant statutory provision will best ensure that corporate attribution is consistent with legislative intent. The U.K.'s framework for corporate attribution, established by the Privy Council in *Meridian*, provides an instructive model for the proposed approach.

PART IV – SUBMISSIONS ON COSTS

31. Ontario does not seek costs and requests that no additional costs be ordered against it.

PART V – ORDER

32. Ontario has been granted oral arguments not exceeding five minutes at the hearing. Ontario seeks no further orders.

PART VI – SUBMISSIONS REGARDING PUBLICATION

33. None.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 31st day of July, 2023.

Per:

Dona M. H. Salmon

Dona Salmon | Jennifer Boyczuk
Counsel for the Intervener,
Attorney General for Ontario

PART VII – TABLE OF AUTHORITIES

Caselaw

No.	Authority	Paragraph Reference
1.	<i>Buschau v Rogers Communications Inc.</i> , 2023 SCC 18	15
2.	<i>Christine DeJong Medicine Professional Corp. v DBDC Spadina Ltd.</i> , 2019 SCC 30	13, 21
3.	<i>Deloitte & Touche v Livent Inc. (Receiver of)</i> , 2017 SCC 63	6, 13, 20
4.	<i>Jetivia SA and another v Bilta (UK) Limited (in liquidation) and others</i> , [2015] UKSC 23 (22 April 2015)	28
5.	<i>Livent Inc. (Receiver of) v Deloitte & Touche</i> , 2016 ONCA 11	26, 29
6.	<i>Meridian Global Funds Management Asia Ltd. v Securities Commission</i> , [1995] 2 AC 500 , [1995] 3 All E.R. 918 (PC)	28
7.	<i>R v Basque</i> , 2023 SCC 18	15
8.	<i>R v Canadian Dredge & Dock Co.</i> , [1985] 1 SCR 662 , 1985 CanLII 32 (SCC)	1, 13, 18, 20, 21, 23, 30
9.	<i>R v DLW</i> , 2016 SCC 22	17
10.	<i>Rizzo & Rizzo Shoes Ltd. (Re)</i> , [1998] 1 SCR 27 , 154 DLR (4th) 193	11
11.	<i>Singularis Holdings Ltd. v Daiwa Capital Markets Europe Ltd. (Rev 1)</i> , [2010] UKSC 50 (30 October 2019)	28
12.	<i>Tesco Supermarkets Ltd. v Natrass</i> , [1972] AC 153	6

Secondary Sources

No.	Secondary Source	Paragraph Reference
1.	Mancini, Mark, “The Purpose Error in the Modern Approach to Statutory Interpretation”, 2022 59-4 Alta LR 919, 2022 CanLIIDocs 1648	11, 16

No.	Secondary Source	Paragraph Reference
2.	Jennifer Payne, Corporate Attribution and the Lessons of Meridian (June 2, 2014) , PS Davies & J Pila (eds), <i>The Jurisprudence of Lord Hoffmann: A Festschrift for Leonard H. Hoffmann</i> (Oxford: Hart Publishing, 2015, Forthcoming), Oxford Legal Studies Research Paper No. 17/2015	23
3.	Sullivan, Ruth, <i>The Construction of Statutes</i> , 7th ed., (Canada: LexisNexis Canada, 2022)	9

Statutes, Regulations, Rules, etc.

No.	Statute, Regulation, Rule, etc.	Section, Rule, Etc.
1.	<i>Bankruptcy and Insolvency Act</i> , RSC, 1985, c B-3	s 96
	<i>Loi sur la faillite et l'insolvabilité</i> , LRC 1985, ch. B-3	s 96
2.	<i>Business Corporations Act</i> , RSO 1990, c B.16	s 131
	<i>Loi sur les sociétés par actions</i> , LRO 1990, chap. B.16	s 131
3.	<i>Civil Enforcement Act</i> , RSA 2000, c C-15	s 1(2)(d)
4.	<i>Criminal Code</i> , RSC 1970, c C-34	ss 338(1), 423(1)(d)
5.	<i>Code criminel</i> , LRC 1970, ch C-34	ss 338(1), 423(1)(d)
6.	<i>Employment Standards Act, 2000</i> , SO 2000 c 41	s 81(1)
	<i>Loi de 2000 sur les normes d'emploi</i> , LO 2000, chap 41	s 81(1)
7.	<i>Execution Act</i> , RSO, 1990, c E.24 ,	s 16(4)
	<i>Loi sur l'exécution forcée</i> , LRO 1990, chap E.24	s 16(4)
8.	<i>Fraudulent Conveyances Act</i> , RSO 1990, c F. 29	s 2
	<i>Loi sur les cessions en fraude des droits des créanciers</i> , LRO 1990, chap F.29	s 2

No.	Statute, Regulation, Rule, etc.	Section, Rule, Etc.
9.	<i>Income Tax Act</i> , RSC 1985, c 1 (5th Supp)	s 227.1
	<i>Loi de l'impôt sur le revenu</i> , LRC 1985, ch 1 (5e suppl.)	s 227.1
10.	<i>Limitations Act</i> , 2002, SO, 2002, c 24, Sched B	s 5
	<i>Loi de 2002 sur la prescription des action</i> , LO 2002, chap 23, annexe B	s 5
11.	<i>Personal Property Security Act</i> , RSO 1990, c P.10	s 69(c)
	<i>Loi sur les sûretés mobilières</i> , LRO 1990, chap P.10	s 69(c)
12.	<i>Personal Property Security Act</i> , RSBC c 359	s 1(2)(c)
13.	<i>Personal Property Security Act</i> , RSA 2000, c P-7	s 1(2)(c)
14.	<i>The Personal Property Security Act</i> , 1993, SS 1993, c P-6.2	s 1(2)(c)
15.	<i>Personal Property Security Act</i> , CCSM c. P35	s 2(1)(c)
	<i>Loi sur les sûretés relatives aux biens personnels</i> , c. P35 de la CPLM.	s 2(1)(c)
16.	<i>Personal Property Security Act</i> , SNS 1995-1996, c 13	s 3(1)(c)
17.	<i>Personal Property Security Act</i> , SNB, 1993, c P-7.1	s 2(1)(c)
	<i>Loi sur les sûretés relatives aux biens personnels</i> , LNB, 1993, ch. P-7.1	s 2(1)(c)
18.	<i>Personal Property Security Act</i> , RSPEI 1988, c P-3.1	s 2(1)(c)
19.	<i>Personal Property Security Act</i> , SNL 1998, c P-7.1	s 3(1)(c)
20.	<i>Personal Property Security Act</i> , RSY 2002, c 169	s 65(3)(c)
	<i>Loi sur les sûretés mobilières</i> , LRY 2002, ch 169	s 65(3)(c)
21.	<i>Personal Property Security Act</i> , SNWT 1994, c 8	s 1(2)(c)
	<i>Loi sur les sûretés mobilières</i> , LTN-O 1994, ch 8	s 1(2)(c)
22.	<i>Securities Act</i> , RSO 1990 c S.5	s 129.2
	<i>Loi sur les valeurs mobilières</i> , LRO 1990, chap S.5	s 129.2