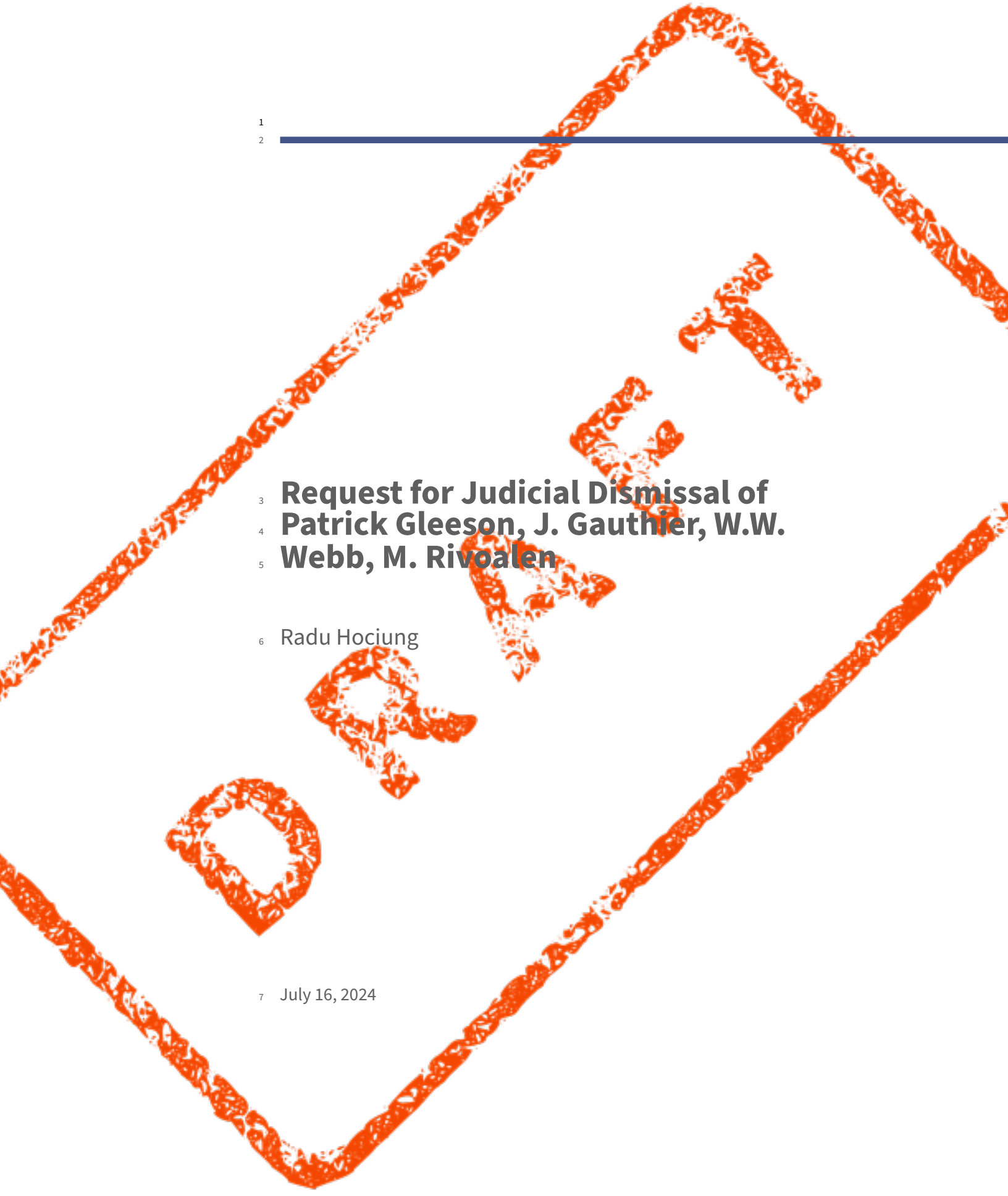
Request for Judicial Dismissal of Patrick Gleeson, J. Gauthier, W.W. Webb, M. Rivoalen

Radu Hociung



July 16, 2024

Contents

1. Acronyms and Abbreviations

BNS Bank of Nova Scotia

CA Customs Act

CBSA Canada Border Services Agency

Charter Canadian Charter of Rights and Freedoms

FC Federal Court of Canada

FCA Federal Court of Appeal of Canada

KC King's Counsel. Used instead of QC when the reigning monarch is King rather than Queen.

QC Queen's Counsel designation. QC is traditionally recognized among many Commonwealth countries. The formal designation is titled "Her Majesty's Counsel learned in the law."

MPSEP Minister of Public Safety and Emergency Preparedness

NDA National Defense Act

POSS The "Purpose of a separate system" quotation of *R. v. Généreux*[1]_ (p.293)

Proceeds Act Proceeds of Crime (Money Laundering) and Terrorist Financing Act[2]

PCMLTFR Proceeds of Crime (Money Laundering) and Terrorist Financing Regulation

SCC Supreme Court of Canada

TIC Trade Information Centre (internal CBSA body that deals with issues and inquiries related to trade and customs, offering guidance and decisions on complex trade matters)

[1] R. v. Généreux [1992] 1 S.C.R 259

[2] Proceeds of Crime (Money Laundering) and Terrorist Financing Act

2. Request Letter

Dear xxxX,

I hereby request that you exercise your powers as Member of the House of Commons to bring about the following:

1. An address to the Governor General for the removal of the following judges from their office at the Federal Court of Appeal (or their current position):

- **Johanne Gauthier**
- **Wyman W. Webb**
- **Marianne Rivoalen** (since promoted to Chief Justice of Manitoba on 2023/06/01[3])

Grounds: in decision 2019 FCA 214[4] and 2019 FCA 215[5], they have given as their own, the judgement and reasons authored by Patrick Gleeson, judge at Federal Court whose decision was under appeal. Out of the 65 paragraphs in the decision, Gauthier authored only paragraphs 1,20-29 and the first sentence of para 58. The remainder of the text is the work of Gleeson, as detailed in section 7.1 "Analysis of Gauthier-Gleeson appeal judgement/forgery". Webb and Rivoallen "agreed" with both judgements, in spite of serious contradictions in the context. They had likely not even read Gleeson's judgment before agreeing with it.

2. An address to the Governor General to remove of **Patrick Gleeson** from public office as judge at the Federal Courts, on grounds that:

- **Gleeson was bribed** into the office May 28, 2015 by **Stephen Harper** (as Prime Minister), at the advice of **Peter MacKay** (as Attorney General), specifically to continue government policy-making

[3] Marianne Rivoalen promoted by Justin Trudeau as Chief Justice of Manitoba https://www.manitobacourts.mb.ca/court-of-appeal/news/new-chief-justice-of-manitoba/

[4] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[5] 2019 FCA 215, CanLII - FCA decision on appeal from Motion to Amend Claim decided by Gleeson, signed by Gauthier

with judicial authority. Gleeson's initial task was to continue Otto Jelinek's initial facilitation of money laundering by the Bank of Nova Scotia's Scotia-Mocatta unit, as detailed and evidenced in section 7 "Gleeson bribed with Federal Court office" and section 17 "Two Money Laundering Factions"

- MacKay announced his resignation from politics the next day, May 29, 2015, citing "entirely personal reasons"[6]
- Gleeson has taken control of CSIS via a committee composed of himself, and judges Brown, Kane and Crampton. See section 12.2 "CSIS Directors"
- Gleeson actively sabotages Canada's national security by facilitating terrorist financing and interfering with CSIS work.
- He continues to legislate anonymously by advancing proposed legislation purporting to be government proposals. See section 9.4 "Gleeson legislation"
- Gleeson has demonstrated consistent and repeated misconduct and malfeasance in office, further evidenced in section 9 "Gleeson profile"
- Gleeson controls the CBSA using the so called "CBSA Memoranda" which are parallel legislation (see section 14.3 "Analysis of the CBSA legal structure")
- Gleeson effectively controls the Federal Courts
  - provides judgments for other judges to sign as their own (see section 9.3 "Zinn-Gleeson forgery" and section 7.1 "Analysis of Gauthier-Gleeson appeal judgement/forgery")
  - amended the Federal Courts Act (see section 7.19 "Detailed analysis of the 2021 amendment of the Federal Courts Act")
  - amended the Federal Court Rules (see section 7.20 "Detailed analysis of the 2021 amendment of the Federal Court Rules")

3. Remove provision 119(2) of the Criminal Code, which requires the Attorney General's consent to

[6] Petter MacKay resigns the day after bribing Gleeson https://www.cbc.ca/news/politics/peter-mackay-cites-love-for-my-family-as-he-bows-out-of-federal-politics-1.3092480

initiate judicial bribery proceedings.

This provision does nothing but allow the bribery of judges by Ministers of the Government of Canada, whose political interests are represented by the Attorney General. Specifically it allows the prime minister to bribe government attorneys with judge positions, while simultaneously providing briber and bribee with immunity from prosecution.

4. Revert *Rules Amending the Federal Courts Rules: SOR/2021-151*[7], as detailed in section 4 "Amended FCR Representations"

    1. These rules remove **merit** as the primary goal of the Federal Courts (Rule 3[8], General principle).
    2. New rule enables the Government to remove documents from the public record at their discretion (thinly wrapped by a "request" to remove documents the govt deems "vexatious") (Rule 74[9], Removal of documents).

5. Revert *Amendments to Federal Courts Act* 2021, as detailed in section 5 "Revert Amendment of Federal Courts Act 2021"

    1. Grants the government the power to appoint ("associate") judges.
    2. Promotes prothonotaries to full judges, by renaming the title prothonotary to associate judge.
    3. Allows (associate judges) appointed by the government to perform judicial review of the government's administrative decisions (FC s.18 applications for judicial review).
    4. Although the government had full control of the Federal Courts prior to this amendment, it was always illegal. This amendment makes this exercise of control legal.

6. Create and pass an Act requiring criminal prosecution of the individuals named above, to be decided by jury and presided by a judge who does not have a relationship with any of the parties or

[7] Rules Amending the Federal Courts Rules: SOR/2021-151

[8] FCR 3: General principle

[9] FCR 74: Removal of documents

their organizations, and barring these individuals from holding any public office in Canada.

This Act is necessary, because as Rivoalen demonstrates in her "promotion" to Chief Justice of Manitoba, corrupt judges can arrange with Trudeau to be moved to provincial Courts, to distance themselves from the Federal Court circus.

Without this Act, the corrupt judges can just lie low until the storm passes.

7. Remove from the National Defense Act the provisions that are void because they would violate Charter rights, e.g., imprisonment by military tribunal.

   Gleeson's 1998 amendments to the NDA were dead-on-arrival, given the Supreme Court of Canada decision *R. v. Généreux*[10], which found that military tribunals cannot imprison people, as this would violate their s.11 right under the *Charter of Rights and Freedoms*[11]. They were passed into law in 1998 thanks to Gleeson's manipulation of the Parliamentary Committee, (see section 9 "Gleeson profile")

3. Judicial Independence in Canada is a lie

> **Government propaganda on judicial independence**[a]: In Canada, judicial independence is protected by: * Security of tenure: judges can't be fired for making a decision the government doesn't like * Financial security: judges are guaranteed a salary and pension that means they are not vulnerable to bribes * Administrative independence: judges can manage their own cases and procedures
>
> [a] Government explains why the judges it appoints are "independent" from it

In reality, the prime minister readily negotiates with judges:

- moves them between courts as a manager moves employees between departments. He has pro-

[10] R. v. Généreux [1992] 1 S.C.R 259

[11] The Constitution Act, 1982, Charter of Rights and Freedoms, sec 11

moted **Marianne Rivoalen** from FCA judge to Chief Justice of Manitoba on 2023/06/01[12]

- hired Patrick Gleeson to Federal Court and Military Court of Appeal at his own discretion. The position was "created" by the government with Bill 22. A government bill is not a valid instrument; it is merely a proposal for an Act of Parliament. In this case, the bill was just a gimmick to make it look like a piece of paper says a new judge position has been opened.

4. Amended FCR Representations

Includes input of private and public lawyers designated by AG

5. Revert Amendment of Federal Courts Act 2021

Gives the government the power to be its own judge.

6. Appeal Reasons analysis

6.1. What is the appeal

The appeal decided in 2019 FCA 214[13] was appealing judgement 2018 FC 298[14] by Gleeson. This appeal was heard May 23, 2019, and the decision was rendered 11 weeks later, on August 7, 2019.

The notice of appeal was filed as A-102-18[15]

[12] Marianne Rivoalen promoted by Justin Trudeau as Chief Justice of Manitoba https://www.manitobacourts.mb.ca/court-of-appeal/news/new-chief-justice-of-manitoba/

[13] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[14] 2018 FC 298 Gleeson decision on motion for summary judgement

[15] https://drive.google.com/file/d/1ZbPrEpip2OkIhhVpBVKH3F1iuah7GJym/view?usp=drive_link

The purpose of Federal Court of Appeals (FCA) appeals is to review decisions by lower court judges to standards of procedural fairness and principle of justice. It is not the Federal Court of Appeal's purpose to re-consider the matters that were before the lower court, but to check the lower court's work.

The same panel of judges explained to Norma Sherwood[16], the day prior, May 22, 2019 the purpose of their work. Ms. Sherwood brought an appeal where she expected that the FCA would reconsider an unfavourable decision she had received from the Federal Court (coincidentally, rendered by Gleeson). The panel of judges explained that their work is to examine whether the lower court had made an error in its review, and not to re-determine the case that was before the lower Court.

The Norma Sherwood[17] decision demonstrates that this particular panel is well aware of their role as reviewers of the lower court's work, and not as triers of fact in the dispute between two parties.

At para 58, Gauthier finds "I do not consider that this Court had the benefit of sufficient representations by the parties to render the decision that the Federal Court should have rendered" - meaning, she concludes that option 2b is not available to her.

Furthermore, at para 28, Gauthier examines the defendant's notice of motion[18] and finds that it is not a motion under Rule 221[19] (ie, motion to strike the statement of claim), but rather, a motion under Rule 215[20],[21] (motion for summary judgement). Gauthier is clearly aware of which FC Rule ought to apply, and thus what the possible outcomes are. She is also aware of the outcome requested by the motion (dismissing the action in its entirety), which she cited at para 29.

---

[16] 2019 FCA 166 - Norma Sherwood and AG, heard by the same panel as 2019 FCA 214, the previous day

[17] 2019 FCA 166 - Norma Sherwood and AG, heard by the same panel as 2019 FCA 214, the previous day

[18] T-1450-15 Defendant's motion for summary judgement

[19] Federal Court Rules, Rule 221 - Motion to Strike - https://laws-lois.justice.gc.ca/eng/regulations/sor-98-106/section-221.html

[20] Federal Court Rules, Rule 214 - Facts and evidence required on Response to Summary Judgment Motion - https://laws-lois.justice.gc.ca/eng/regulations/sor-98-106/section-214.html[Federal Court Rule 214-215]

[21] Federal Court Rules, Rule 215 - Powers of the Court on Summary Judgement Motion - https://laws-lois.justice.gc.ca/eng/regulations/sor-98-106/section-215.html

Under Rule 215, the court has the power to: 1. grant summary judgement on one or more issues, or 2. dismiss the motion, ordering the action proceed to trial

However, the court does not have the power to "dismiss the action". That outcome is not allowed by Rule 215, nor the purpose of a summary judgment motion.

Since the outcome sought by the motion is not possible, the only legitimate judgement that Gleeson could have given was to dismiss the motion.

Consequently, understanding what the rules allow, vs what the motion seeks, the only legitimate decision Gauthier could reach is to give the judgement Gleeson should have given, ie, to dismiss the motion.

Is Gauthier's failure to recognize that the motion being appealed cannot possibly be granted an innocent mistake? The following sections are further evidence that this failure is not accidental. This is a long series of irregularities that together confirm beyond doubt that Gauthier is in fact exercising her duty of loyalty to the Government of Canada, and rendering the decision that the Government demands. Her lawyer-client relationship[22] with the Government of Canada started at the outset of her career with the Québec Department of Justice, eventually followed in 1993 by appointment as Legal Counsel for the RCMP[23]. Her ties to Québec Department of Justice and RCMP are omitted from her biography as published in November 2011 at the Federal Court[24], or June 2013 at the Federal Court of Appeal[25]. However

6.2. Irregularity

The last line of 2019 FCA 214[26] shows a "Nathalie G. Druin, Deputy Attorney General of Canada" as solicitor of record. This is untrue. The solicitor of record was Mr. Eric Peterson, as the public record shows. Mr

[22] https://www.legisquebec.gouv.qc.ca/en/document/cr/b-1,%20r.%203.1

[23] https://cacole.ca/confere-reunion/pastCon/pdf/2004Biographies-eng.pdf

[24] https://web.archive.org/web/20110811174911/http://cas-ncr-nter03.cas-satj.gc.ca/portal/page/portal/fc_cf_en/Gauthier

[25] https://web.archive.org/web/20130612174134/http://www.fca-caf.gc.ca/about/bios/gauthier_e.shtml

[26] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

Peterson's last contact with the court and the Appellant before Gauthier's judgment was the letter dated June 10, 2019[27]. The name "Nathalie G. Druin" does appear anywhere in the public record of this appeal, nor the motions that lead to it.

Mr. Peterson was replaced by Mr. Derek Edwards as solicitor of record, in a letter served by himself following the appeal[28],[29]. This proves that at the time Gauthier wrote her reasons, "Nathalie G. Druin" was not entitled to make any representations whatsoever.

Since Gauthier refers to "Nathalie G. Druin" as the solicitor of record, although there are no representations from this individual on the public record, it means: 1. Gauthier relied on the Druin opinion and instructions, whatever they may have been. 2. Druin's consultation with Gauthier occurred in private.

There are numerous topics discussed in Gauthier's reasons which were not put before the panel, and thus cannot be traced to representations made on the record. It follows that the topics which stray from the issues that were part of the appeal were either discussed in private, or were reasons directly supplied by Druin, indirectly by the Attorney General through Druin, or even directly by the Attorney General to Gauthier. These "additional topics" are listed as irregularities below.

Specific phrases and wordings are present in Gauthier's reasons which she did not have access to through the public record and hearing, eg. "collector coins". they are described as further irregularities below.

7. Gleeson bribed with Federal Court office

Gleeson became personally involved in my dispute with the CBSA (file CS-74472, seizure 4273-14-0724), and was subsequently bribed/appointed by Stephen Harper and Peter MacKay on May 28, 2015, as judge of the Federal Court (to fill a position "created by Bill C-11" - see section 9.4.1 "Bill C-11 (Parliament 41, session 2)"), to personally handle my eventual court Action (docket T-1450-15). Gleeson attached himself

[27] https://drive.google.com/file/d/1DilWHvqz2w_GZcCJVy366EHhZO5YGK92/view?usp=drive_link

[28] https://drive.google.com/file/d/1aVVweRyvj4uw3eiSsGBN6q6I7BTytcxV/view?usp=drive_link

[29] https://drive.google.com/file/d/14TZQ0bnZSpNqpcZuwo-16ldw7ZMvMOvX/view?usp=drive_link

to my Action, where he acted as both unofficial defense counsel (by proxy via Mr. Eric Peterson), review judge and later appellate judge. He assumed the role of case manager, attempted to dismiss the Action (his judgement was quashed on appeal to Federal Court of Appeal, files A-101-18 and A-102-18), and then declared that the Action does not need to proceed further. He is currently holding my proceeding hostage, unable to be determined, and is blocking my discovery of the defendant. He has threatened me with "vexatious litigant" status citing my efforts to conduct my proceeding.

In the "Detailed bribery timeline" below, I describe Gleeson's involvement in my proceeding, with references to even more detailed proof, also included below in this document. For greater certainty, I am not requesting Parliament to determine the merit of my proceeding. However, some factual information from the proceeding is inevitably necessary to prove Gleeson's involvement. I only reference a minimum of information from the dispute which I consider necessary to illuminate and prove my claim that Gleeson was bribed.

Gleeson's Modus Operandi is to act through proxy when possible, in order to disguise his involvement, and because of this in order to unmask him as the author of various documents, I had to profile Gleeson for this exact purpose (to identify his contributions to my dispute). For this reason, even the minimum of information I must present is significant. It would have been a straightforward proof if Gleeson had not been acting through proxy, and had signed his name on every document that he authored.

7.0.1. Key events:

The timing and content of various communications was discovered in the Defendant's Affidavit of Documents. Specifically, Schedules 1 and 2 of the document list the sequence of events for non-privileged, and privileged documents[30].

Note: Attribution to Gleeson was done in April-May 2024 based on all documentation collected to that point, after carefully analyzing Gleeson's language (described in section 9.13 "Vernacular"), logic, and

[30] Defendant's Affidavit of Documents, Schedule 2 - showing metadata of communications between Lydia Ott, Jeff Strickland, Gagnon and other CBSA employees, claimed to be covered by "Solicitor-Client privilege"

state of mind as it evolved. I had no idea until 2024 that Gleeson had been playing multiple roles in this dispute. The abridged timeline below was written in May 2024, and reflects my 2024 understanding of the 2014-2015 exchange.

- Oct 23, 2014: Appeal to CBSA Recourse Directorate begins[31]
- Dec 17, 2014: In a telephone conversation, I accuse Ms. Kendall of **aiding and abetting terrorism**[32], referring to "**the LePage ruling**"[33].
- Jan 29, 2014: The Recourse Directorate **internally** reaches the conclusion that the seizure was improper and should be reversed[34]. This conclusion was not communicated.
- Feb 12, 2015: CBSA requests assistance from "**Legal Services Unit**", presumably to address the terrorist-financing angle.
- Feb 26, 2015: Gleeson comes out of temporary "retirement", (via Lydia Ott, aka. "**Legal Services Unit**"), and gives the same opinion as "**the LePage ruling**"[35], but with additional wording and a reference to PCMLTFR, with instruction to relay it to me. See section 7.2 "Detailed Gleeson Feb 26 letter analysis".
- March 25, 2015: CBSA (Gagnon) forwards my Mar 17 response (the "reading comprehension error" letter)[36] to Feb 26 relayed opinion to Gleeson.

[31] Start of CBSA Recourse Directorate appeal (Oct 23, 2014) - Electronic form

[32] Dec 17, 2014 telephone conversation notes. This is a follow-up to previous letters between myself and the Recourse Directorate regarding the CS-74472 appeal. Based on CBSA's argumentations (the "LePage Aug 31/2010 ruling to Treasure Island Coins"), this is the first time I began to suspect a terrorist financing motive. I wanted to make this perception clear to the CBSA, as a warning that the scope of my challenge might escalate. I accused Ms. Kendall of "aiding and abetting terrorism". The intent was to shake out the possibility of a misunderstanding caused by over-zealous, inexperienced agents. I wanted to elicit Ms. Kendall to choose her arguments more carefully, as to avoid the troubling terrorism interpretation. I was not prepared for the CBSA to double down.

[33] Joanne Lepage ruling https://drive.google.com/file/d/1KdyMhnewN9LUWoZTs4r-PWII-i1OzVlz/view?usp=drive_link

[34] CBSA Recourse Directorate conclusion that the coins are currency, and the seizure should be reversed, Jan 29, 2015

[35] Joanne Lepage ruling https://drive.google.com/file/d/1KdyMhnewN9LUWoZTs4r-PWII-i1OzVlz/view?usp=drive_link

[36] Mar 17 letter to Recourse Directorate (the "Reading comprehension error" letter): Mar 17 letter

- April 30, 2015: Gleeson telegraphs the arrangement of his Federal Court appointment. See section 7.3 "Detailed Gleeson April 30 Federal Court Appointment telegraph analysis".
- May 26, 2015: Gagnon letter to me, describing in her own phrasing, Gleeson's feedback after the March 25 response. This letter contains linguistic forms specific to Gleeson (eg, "collector coins" phrase, "face value", "true value"). Also she says the discussion is over (the decision follows). See section 7.4 "Detailed Gagnon May 26 final feedback letter analysis" below.
- Aug 28, 2015: Statement of Claim filed in Federal Court, beginning action T-1450-15[37]
- Sep 29, 2015: Statement of Defence filed, authored by Eric Peterson and Gleeson, signed by Peterson[38]. See "Detailed Statement of Defense Analysis" below.
- Aug 30, 2016: Motion to Strike Statement of Claim authored by Gleeson[], signed by Peterson. See section 7.8 "Detailed analysis of Motion to Strike".
- Jan 5, 2017: Transcript of Discovery Examination conducted in person by Eric Peterson (genuine sample of Peterson's linguistic features)[^discovery-by-peterson]. Shows questions asked on behalf of Gleeson. See detailed analysis of Peterson discovery below.
- Feb 28, 2017: Defendant motion for summary judgement[39], authored by Gleeson, signed by Peterson. See "Detailed analysis of Motion for Summary Judgement" below
- Mar 15, 2018: See section 7.10 "Detailed analysis of Summary Judgement".

7.1. Analysis of Gauthier-Gleeson appeal judgement/forgery

This analysis assumes an *informed familiarity* with the roles of the courts (also see appendix E "Addendum E - Role of the appellate court") on the part of the reader.

[37] Statement of Claim - Federal Court file T-1450-15

[38] T-1450-15 Statement of Defence - https://drive.google.com/file/d/1I8SzqrPrldiLUKm9zyZHjXxAehFUSZMa/view?usp=drive_link

[39] Feb 28, 2017 - Defendant's Summary Judgment Motion - Authored by Gleeson, signed by Peterson

The panel of judges that heard the appeal was:

- Johanne Gauthier
- Wyman W. Webb
- Marianne Rivoalen

The appeal 2019 FCA 214 should have been straightforward. The appellate review panel was to:

1. determine if Gleeson had made a severe procedural error, and
    1. quash Gleeson's decision if an error is found, and
        a. return the motion for re-determination by another judge
    2. disallow the appeal if no procedural error was identified.
2. award costs to the prevailing party

I had also decided not to request the appellate court to give a substitute judgement under *Federal Courts Act* s.52(b)(i)[40]. Gauthier confirmed at para 58 that a request for substitute judgement had not been made:

> **Gauthier, para 58**[a]: I do not consider that this Court had the benefit of sufficient representations by the parties to render the decision that the Federal Court should have rendered
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

The judgement and reasons 2019 FCA 214 (annotated)[41] is an amalgamation of two documents:

- an appellate review (paras 1, 20-29, and first sentence of paragraph 58), the work of Gauthier
    - is concerned with review of a lower court judgement

[40] *Federal Courts Act* s.52

[41] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

  - produced at the "evaluate" level of the cognitive domain per Bloom's Revised Taxonomy[42].

- a CBSA policy statement written in a judicial style (2-19, 30-57, second sentence of para 58, and 59-65), the work of Gleeson
  - is concerned with continuing argumentation on an administrative decision (whether a Customs Act contravention occurred)
  - uses the same vernacular as Gleeson used in his statement of defence, two motions and summary judgement[43]
  - produced at the "remember" level per Bloom's Revised Taxonomy. The author is visibly operating at a vastly different level of competence than the appellate reviewer.

7.1.1. The appellate review

The appellate review is consistent with the role Gauthier had - to review the work of a lower court judge; she is the most likely author of this document. At para 27-29, Gauthier found a severe procedural error, in that Gleeson failed to apply Rule 106(b)[44]. He had dismissed the action when he should/could have separated the claims.

The only issue to be determined by Gauthier was whether a palpable and overriding error existed. Any other topic was irrelevant. Gauthier listed the issues at bar in para 20 of her judgment.

> **Gauthier, para 20**[a]: This appeal raises the following main issues: A. Did the Federal Court make a reviewable error in answering the two questions raised in the respondent's motion? B. Is there a reasonable apprehension of bias as alleged by Mr. Hociung?
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[42] Introduction to Bloom's taxonomy at Wikipedia - https://en.wikipedia.org/wiki/Bloom%27s_taxonomy

[43] 2018 FC 298 Gleeson decision on motion for summary judgement

[44] Federal Court Rule 106(b) - re separating claims

The "B" issue refers to the 11th ground in the notice of appeal[45], ie that Gleeson had been **partial** to the defendant. This is an infinitely more serious accusation than "bias", as explained below in section 7.28 "Bias vs Partiality". Although "bias" is a serious mis-characterization of my accusation towards Gleeson, it nonetheless relates to the "reviewable" error topic.

Gauthier proceeds with her analysis of the "reviewable error" topic at paragraphs 21 through 29. Her analysis of the "bias" or "partiality" issues are nowhere to be found. To be certain, at paras 50-56, there is some wording about "bias", but these words are Gleeson's own defense.

Gauthier's thinking is at the "Evaluate" level of the Revised Bloom Taxonomy. At para 26, she evaluates the relevance of Gleeson's "case law" (refers to *Nguyen*, *Dokaj*, *ACL*, *Starway*, which Gleeson relied on at paras 27-29 of his summary judgement), and finds it is of "no help", ie, not relevant.

Furthermore, a genuine Gauthier judgement is omitted. The conclusion at paras 64-65 is Gleeson's.

Of the 65 paragraphs in Gauthier's judgement, her genuine contribution is only paragraphs 1, 20-29, and first sentence of paragraph 58.

7.1.2. The policy statement

The policy statement (paras 2-19, 30-57, second sentence of para 58, and 59-65) continues the decision process that was before the MPSEP. The reasons given in the Minister's decision were Gleeson's; he then continued his reasoning in his motions, the summary judgement, and now in Gauthier's judgement:

- abandons the "circulation" argument,
- abandons the "money" argument
- re-iterates the "face value"/"denomination value"/"denominational value"[sic] argument
- re-iterates the "broad meaning of goods" argument from his summary judgement (see "broad meaning" analysis, below, describing that this a uniquely incompetent argument)

[45] Notice of appeal of the Summary Judgment Motion - https://drive.google.com/file/d/1ZbPrEpip2OkIhhVpBVKH3F1iuah7GJym/view?usp=drive_link

- re-iterates the "non-conflicting overlap" argument from his summary judgement at para 47-49

Gleeson's contribution also includes a few lies:

- that statutory provisions are not evidence (paras 50-54, summary appeal[46])
- that the court does not award travel costs (para 12, amendment appeal[47]). This statement is not only a lie, but a policy statement. Gauthier herself had awarded travel costs in XXXREF. The court routinely awards costs, including travel expenses, which have their own Tariff B classification at line 24 ("*Travel by counsel to attend a trial, hearing, motion, examination or analogous procedure, at the discretion of the Court.*") - examples :
  - *Gagné v. Canada*, 2001 FCA 310
  - *Canada (Attorney General) v. Pelletier*, 2008 FCA 251
  - *Yahaan v. Canada*, 2018 FCA 41 (Gauthier, judgement)
  - *Double Diamond Distribution Ltd. v. Crocs Canada, Inc.*, 2021 FCA 47

The policy paragraphs re-iterate the same arguments, in the same style, that Gleeson had made earlier in his summary judgement[48]. They were Gleeson's own contribution to Gauthier's judgement.

The two documents were merged into the final judgement by Gleeson, and he removed the appellate review judgement which naturally matched Gauthier's findings, to replace it with his own. Gleeson's conclusion (that success was "divided", and thus no costs would be awarded) is inconsistent with the appellate review conclusion (that a palpable and overriding error was made). Gauthier's natural judgement would have been that the appeal is allowed, with costs to the appellant.

Gleeson is unaware that the scope of the appeal had been carefully delimited to the issue of "reviewable error". He was equally unaware that in the first instance, he was required to perform a **judicial review**. Instead, he continued the minister argumentation on why the coins could be seized. He even adduced

[46] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[47] 2019 FCA 215, CanLII - FCA decision on appeal from Motion to Amend Claim decided by Gleeson, signed by Gauthier

[48] 2018 FC 298 Gleeson decision on motion for summary judgement

additional evidence to support that ministerial decision. In his mind, the minister's decision was not yet finished, and he was continuing it.

Gleeson's contribution to Gauthier's judgement is easy to discern. In the annotated appeal judgment[49], I have highlighted in green the on-topic paragraphs and in red the off-topic paragraphs.

Gleeson arguments are all based on opinion, and follow the blueprint set in his Precious Metals Bulletin (see section 7.13 "Detailed analysis of the Precious Metals Bulletin"). They revolve around the following ideas:

- circulation status (see section 9.13.3 "Vernacular - "circulation"")
- face value / "denomination value" (see section 9.13.2 "Vernacular - "face value"")
- bullion (see section 9.13.6 "Vernacular - "bullion", used incorrectly")
- not subject to *PCMTLFA* reporting (see section 9.13.7 "Vernacular - PCMLTFA")
- "collector coins" (see section 9.13.1 "Vernacular - "collector coins"")
- "restrictive interpretation" (a reference to section 9.13.4 "Vernacular - "statutory interpretation"")

All these arguments have a fatal flaw - they are not relevant, ie none of them, even if true, lead to the conclusion that the *Customs Act* requires the coins under review to be reported. These arguments do not advance the proof, except in Gleeson's mind.

Even Mr. Peterson, the official counsel to the defendant, does not agree with Gleeson's defense. In his memorandum of fact[50], Peterson relies on an entirely different defense, which is infinitely more relevant to the dispute. Peterson's argument is intelligent, that is to say, it could lead to the conclusion that a *Customs Act* obligation exists; it is in the correct ballpark, unlike Gleeson's argument which is logically disconnected from the conclusion he seeks (see section 7.22 "Detailed analysis of the Peterson defence").

[49] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[50] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

Gauthier understood well that she was not requested to give a substitute judgement, but if she were requested, she would have to rely on the appellant's memorandum of fact and law and on Peterson's memorandum. Neither of these memoranda contained the Gleeson arguments, so there would be no reason for those ideas to appear in her judgement. The only reason Gleeson's arguments appear in Gauthier's judgement is because Gauthier herself allowed Gleeson to write his own judgement on the appeal, and signed it as if it was genuinely her work.

7.2. Detailed Gleeson Feb 26 letter analysis

The "opinion" from "Legal Services Unit" on Feb 26, 2015 is shown as "privileged" in the defendant's documents[51], but is quoted in the Gagnon's synopsys, verbatim. The same verbatim content was forwarded to me on March 9.

This opinion includes the language "When applying the principles of statutory interpretation", and what appears as a severe reading comprehension error, but in fact is simple semantic manipulation, which is one of Gleeson's hallmark techniques.

The reading error suggests Gleeson as the author. His style of "interpretation" is based on word anagram. He simply reord

7.2.1. The reading comprehension error

In his letter, the author quotes the definition of "cash" from the PCMLTFR. He then asserts that according to this definition "circulation coins" are cash, but "non-circulation coins" are not cash.

If this definition was the subject of a primary school reading comprehension test, it would read something like the following.

```
"cash" means coins referred to in section 7 of the Currency Act, notes
```

[51] Defendant's affidavit of documents, Table of Contents - https://drok.github.io/CBSA-gold/2015-11-06%20-%20Affidavit%20of%20Documents%20-%20Defence/T-1450-15_0.pdf

```
issued by the Bank of Canada pursuant to the Bank of Canada Act that
are intended for circulation in Canada or coins or bank notes of countries
other than Canada

What does the phrase "intended for circulation" refer to:

A) cash
B) all bank notes
C) coins
D) bank notes issued by the Bank of Canada
E) foreign bank notes
```

Put in this way, this question tests fundamental reading comprehension skills. A person who cannot answer this question correctly cannot be considered literate. To answer the question correctly one doesn't need to be familiar with the law, but merely be able to parse the parts of the sentence correctly.

The "circulation" argument is advanced exclusively by Gleeson, meaning that everywhere where it this argument appears, the true author can be inferred to be Gleeson (see section 9.13.3 "Vernacular - "circulation"").

7.3. Detailed Gleeson April 30 Federal Court Appointment telegraph analysis

On April 30, Gleeson sent letter to Martine Gagnon, in which he cryptically telegraphs his intention and/or an arrangement to become judge, and to continue the gold coins dispute from the bench. Gagnon describes the letter in her synopsys[52]:

[52] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

> On April 30, 2015, after requesting further clarifications from the Legal Services Unit with regard to the claimant's interpretation of the term "cash" in the PCMLTFR, counsel confirmed that they were of the opinion that the preferred interpretation is that the foreign coins in question (silver eagles and gold buffalos) are collector coins. While they may have a face value, the true value in the coins relates to the collector aspect and as such these coins can be defined as goods under the CA. This is consistent with the CBSA's position and can be supported by the law through statutory interpretation.

This message ties Gleeson's February 26 message, to his motions (to strike and summary), to his summary judgment, and to his policy statements on Gauthier's appeal judgements.

On February 26, Gleeson first stated his "circulation" argument, which I debunked with the "Reading Comprehension Letter" on March 17. Following this letter, Gleeson abandoned the "circulation" argument, and replaced it with the "face value" plus "statutory interpretation" arguments he mentions cryptically and vaguely on April 30 (also see section 9.13.3 "Vernacular - "circulation"").

The abandonment of "circulation" can be seen in para 27 and 28 of his motion to strike[53], where he talks primarily about the "face value" and "real value", and mentioning "circulation" only as an afterthought.

In his summary judgment, he says at para 35 "*regardless of their circulation status*", and pivots to thinking about the "*statutory interpretation*" argument by introducing that the coins are both "currency" and "goods" which he then says is a "conflict" that would be resolved using the *Thibodeau* case law as an example of "*statutory interpretation*".

7.3.1. What is the "useful case law" ?

When he says that the CBSA's position would be supported by the law through statutory interpretation, he means that he had done some research on existing case law (jurisprudence), and found a case he

[53] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

considers useful, but gives no further details.

The research Gleeson did before providing his April 30 opinion was most likely a search of Supreme Court of Canada decisions for the phrase "gold coins" (the exact search results are here - https://www.canlii.org/en/ca/scc/#search/type=decision&ccId=csc-scc&startDate=1800-01-01&endDate=2015-04-30&sort=decisionDateDesc&text=%22gold%20coins%22&searchId=2024-06-27T01%3A20%3A55%3A474%2Fea96086fb1cc418b81e33336bc06d8c2&origType=decision&origCcId=csc-scc). The most recent case is "*Thibodeau v. Air Canada*, 2014 SCC 67". This case came up in the "gold coins" search because it quoted *The King v. Williams*, 1944 CanLII 51 (SCC), a case where the Supreme Court examined "overlap and conflict" between *The Gold Export Act* and the *Foreign Exchange Control Order* ; that examination of overlapping legislation was a relevant precedent for Cromwell to cite in *Thibodeau*, and it happened to be about "gold coins". Cromwell was not concerned with "gold coins", but with the application of "overlap and conflict" principles of statutory interpretation, which had been used in *Williams*.

At the time, a quick glance at *Thibodeau* told Gleeson that it was no problem if the coins were both "currency" and "goods", as he could reason this away through *statutory interpretation*, a phrase that Cromwell used in his judgment. He made a note that *Thibodeau* would be the magic bullet, and concluded that such a solution would need to be given by a judge.

Naturally, the idea of "Judge Gleeson" was born. He sent Gagnon the cryptic message, and set off to arrange his judicial appointment with Peter McKay and Stephen Harper.

He didn't feel the need to explain to Gagnon how the "face value" logic might work, because in his mind, it was not necessary for her to give me that reason. It was enough for him to let Gagnon know that "a solution has been found"; and that is really all his message tells her. It's too cryptic for her to understand any more detail.

In fact, he made no further effort on April 30 to understand how *Thibodeau* might be applicable to the seized gold coins. The textbook he makes reference at para 69 of his eventual summary judgement is Ruth Sullivan, *Statutory Interpretation*, 3rd ed (Toronto: Irwin Law, 2016), a book that would not be published

until the following year. He could not have had this book on his shelf in 2015, and he did not already have an understanding of "overlap and conflict" in his mind, even in 2016. He needed to read this book to understand *Thibodeau*. He got the book in 2016, in an attempt to understand how to apply "overlap and conflict". He could not have understood on April 30, 2015, how to apply "overlap and conflict" without the 2016 textbook.

Without an understanding of the "overlap and conflict" chapter, Gleeson could not even know if the principle would be applicable to the seized coins. The reason he locked in on this case on April 30 is because *Thibodeau* contained just the right words ("conflict", "overlap", "genuine", "statutory interpretation") that were sufficient in Gleeson's mind, thinking at the "Remember" level of Bloom Taxonomy, to infer that *Thibodeau* contained the solution he was after. He would "decode" the solution later, when the dispute came to his desk as judge.

When Gleeson was faced with the task of applying "overlap and conflict" principles to the seized coins, he got the 2016 edition of *Statutory Interpretation* and got to work. However, he was unable to understand the principle, and resorts to **circular logic**. He says the *Customs Act* applies to currency, which would create the "overlap" with the *Proceeds Act*, if it were true, and then claims that there is no genuine "conflict", which "proves" that the *Customs Act* applies to currency. In reality, the "overlap and conflict" is an unnecessary complication. If "*Customs Act* applies to currency" were true enough to use as a premise, there would be no need to invoke a "conflict" thesis, only to arrive at the same conclusion. In other words, the "overlap and conflict" principle is not useful in this case, and it does not apply, because there is no overlap to begin with. The reason it's not possible to apply "overlap and conflict" is precisely that an overlap does not exist, because *Customs Act* applying to currency is not a premise, but the objective.

Gleeson had erroneously concluded that *Thibodeau* was relevant was based on simply matching a few words that appeared relevant. He was operating at the "Remember" level of Bloom Taxonomy, and hoping that the "Understand" level would come later, at litigation time. However, drawing the conclusion prematurely also meant that Gleeson committed to relying on Thibodeau. The reason he invokes it in his summary judgement is because in his mind, he was committed; he was already certain that *Thibodeau*

held the key.

If Gleeson had not committed to using *Thibodeau* on April 30, it would have been much easier to realize at summary judgement time, that the "overlap and conflict" principle was not applicable to the seized coins. He would not have relied on *Thibodeau* at all.

The commitment to *Thibodeau* is shown both in the summary judgement at paras 68-72 and in the appeal judgement at para 47-49. He talks about an overlap that does not exist. While Gauthier was not concerned with determining the dispute, but only with finding an "overriding" error, so she did not analyze Gleeson's "overlap and conflict" theory, but she operated at a much higher cognitive level ("Evaluate" on the Bloom Taxonomy), and would have readily understood that *Thibodeau* was not relevant, as she found about *Nguyen*, *Dokaj*, *ACL*, *Starway* (which were evaluated because they participated in the decision to dismiss without consideration, ie, the palpable error). Paragraphs 47-48 of the appeal judgement cannot possibly be Gauthier's, because *Thibodeau* was not relevant, but the perpetuation of this error demonstrates that the mind Gleeson produced both these two paragraphs, which were conceived on April 30, 2015 when the "Legal Services Unit" (ie, Gleeson's anonymous identity) found "useful case law".

7.3.2. What is the "face value" related to ?

When he speaks of the "face value" and "true value", he is referring to the argument he makes in the Precious Metals Bulletin[54], whereby currency which is very valuable becomes "goods" for the purposes of the *Customs Act*. The purpose of this mistaken logic is to support the money laundering objective that having become "goods", the currency no longer needs to be reported for *Proceeds Act* purposes - this is Gleeson's ultimate objective.

The "face value" relation to the "case law" in the April 30 "Legal Services Unit" opinion described in

[54] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

Gagnon's synopsis[55] is that "face value" makes the coins into "goods" for *Custom Act* purposes, which is how Gleeson explains the "overlap" in his summary judgment at para 62. He explained at para 58-67 the mechanism by which "money becomes goods" and according to him, creates "overlap".

The "face value" and "true value" term in his opinion refers to the "overlap" argument he would eventually make in his summary judgement. He then relies on "overlap" in the Gauthier appeal judgment. As I show in section 7.3.1 "What is the "useful case law" ?", "overlap" is not a relevant concept in this dispute, because there is no genuine statutory overlap in the first place, and also because, inferring "overlap" requires the circular logic described above.

The fact that relying on "face value" leading to "overlap" involves the use of circular logic, and the fact that Gauthier would be exceedingly unlikely to employ circular logic in her highly intelligent reasoning, indicates that the author of the "overlap" argument in Gauthier's judgments, is the same as the author of the "overlap" argument in Gleeson's summary judgement, and is the same as the author of the April 30 opinion, where the "overlap" was conceived through reliance on the "face value" argument. In other words, the Gleeson mind is responsible for the "overlap" idea in the April 30 opinion, as well as the other two judgments.

7.3.3. Where is the intention to continue?

In the April 30 opinion, the writer is so vague in his wording, that Gagnon is unable to understand how this opinion should affect the Ministerial Decision that she was tasked to work on. The writer is clearly "holding his cards close to the chest". The purpose of the "opinion" is not to inform, but to assure Gagnon that a decision to uphold the seizure would be supported at litigation time, in the court room, using statutory interpretation based on the face value of coins and existing case law. This attempt to catch the adversary by surprise suggest a military mind is behind the thought process, rather than a common law lawyer mind (also see section 7.3.4 "Surprise tactics").

[55] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

The "Legal Services Unit" could have said the following, and the intent of the message would be preserved faithfully:

> Go ahead and send the decision, it will be upheld in court, through a strategy that I won't explain here.

Gagnon paraphrased the "real value, case law, statutory interpretation" cryptogram in her May 28 Analysis included in the synopsis[56], but was ultimately dropped, and not mentioned at all in the final Ministerial Decision[57], likely because it is so vague that it doesn't rise to the description of a "reason" for the decision.

The opinion does raise a new defense, of the "face value", but it is not detailed enough to be a proper defense. The speaker intends to provide the proper explanation later, in court, thus continuing the deliberation on whether there was a requirement to report.

In his eventual motions and summary judgment, Gleeson did exactly that: continue the proof of the supposed requirement to report.

An honest, impartial and neutral person, who had not participated in the Minister's Decision, nor had an interest in the outcome, would have performed a "***judicial review***" of the Minister's Decision. This is the role of the Federal Court vis-a-vis administrative decisions, to **review** them. Review means to evaluate the Minister's Decision, as it was rendered, on a number of criteria (as enumerated in the landmark Supreme Court Decision *Dunsmuir v. New Brunswick*, 2008 SCC 9):

- justification
- transparency
- intelligibility
- defensibility

[56] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

[57] Ministerial decision, June 1, 2015 - https://drive.google.com/file/d/1O0bTDf7bA-G834j3hOO_GNrbr0urhqi0/view?usp=drive_link

An **honest judicial review** would have found it inescapable that the Minister's Decision lacked intelligibility. Its reasons do not allow a reviewer to understand the thought process by which the Minister understood that a requirement to report the coins existed. He had not shown any kind of statutory provision that would lead to that conclusion. Importantly, the "**reviewer**" perspective is focused on the Decision as it is written, and the concern is to find if the Minister had given an intelligible, justifiable, transparent and defensible reason.

The way Gleeson approached the dispute was not from a reviewer's perspective at all. He was still focused on proving that a requirement existed. His perspective was still the decision-maker's perspective. In his mind, his role was not of reviewer, but of decision-maker, which is why proceeded to dismiss the Minister's "circulation" reasoning at para 35 ("*I am of the view that, regardless of their circulation status…*"), and substitute two new reasons, based on the "face value" and even a new one, based on the definition of "money".

An honest, neutral reviewer would not be at liberty to disregard the circulation status. The "circulation" reason is the only reason the Minister gave, and was the only reason that the reviewer should have evaluated for intelligibility, transparency, justification and defensibility.

The continuation that did occur in Gleeson's court, is the strategy that the April 30 later alluded to. It's not valid to split a decision in this way, between Minister and Judge, where they take turns at giving reasons for a seizure, but it is nonetheless the strategy envisioned on April 30, and the strategy that Gleeson employed on the bench. It is the fact that it's not valid that makes the idea uniquely attributable to the same person, Gleeson.

7.3.4. Surprise tactics

In the April 30 opinion, the writer keeps close to the chest the details about how the enforcement would ultimately be justified. He says it is related to "face value", "statutory interpretation" and "case law", but does not give enough information to allow his adversary to understand what the envisioned reason is.

This opinion is a surprise tactic.

A fundamental principle of common law is not achieved by catching the adversary off guard, but on the contrary, by making a case on merit, where all parties are aware of each other's evidence. Common law trial is not supposed to be a gamble, determined by whether or not the other side has a secret argument or evidence up their sleeve.

On the other hand, in the military, catching the adversary by surprise is a fundamental, battle-tested strategy. In war, success depends largely on the ability to catch the adversary unprepared.

The approach towards ambush is opposite between common law, where it is shunned, and military, where it is embraced (see appendix G "Surprise tactics in common law" and appendix H "Surprise tactics in the military").

Colonel Patrick Gleeson was, in 2015, a long-time military officer, having started his military career in 1980, straight out of high school, per his biography[58]. In his 35 years of military indoctrination he has not been inside a court room. There is no public record of him having defended or prosecuted any case in a court of law. This individual had no first hand experience with the principles of common law, other than his University of Brunswick law school education. Ambush is second-nature to this military officer.

In his summary judgement, Gleeson seeks to catch me by surprise without hesitation in several ways:

- by introducing new evidence on behalf of the defendant (the "money" definition)
- by abandoning the Minister's "circulation" reason, and relying on a novel defense of "overlap and conflict" statutory interpretation instead.
- by making a policy statement, instead of performing a "judicial review".

He readily and unreservedly presents the plaintiff with a moving target, seeking to ambush in military style, rather than an intellectual argument as a civilized lawyer would.

[58] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

It is not common for civilian lawyers to use surprise tactics because it's against the fundamental principles of common law. Colonel Gleeson does it effortlessly, because military principles come more naturally to him than common law principles.

On the balance of probability, given on his reliance on the element of surprise, the author of the April 30 opinion is more likely to be a military minded person, than a civilian lawyer. In addition to the fact that the vernacular of this individual, and the litigation strategy is identical to those demonstrated by Gleeson, it is exceedingly likely that the April 30 opinion author is in fact Col. Gleeson.

7.4. Detailed Gagnon May 26 final feedback letter analysis

7.5. Detailed Statement of Defence Analysis

The Statement of Defence was signed by Peterson, but was authored by Peterson (paras 1-5 and 17) and Gleeson (paras 6-16).

7.5.1. Peterson uses different terms than Gleeson

Paragraphs 6-16 contain the following terms which Gleeson uses exclusively:

- "Buffalo Gold Bullion Coins" (also see section 7.13.6 "Bullion is a new word to Gleeson", explaining why Gleeson always prefers this particular phrase)
- "collector coins" (see section 9.13.1 "Vernacular - "collector coins"", explaining the origin of this exact phrase)

By contrast, Peterson uses the phrases:

- "collectible coins" as seen in his discovery examination[59]

[59] Transcript of oral discovery conducted in person by Eric Peterson Jan 5, 2017 - <https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/PetersonDiscovery.pdf

- "gold coins" in his discovery examination[60]
- "four Fifty Dollar Gold Buffalo coins" in Memorandum of Fact and Law[61]
- "collector coins" only in the Memorandum of Fact and Law (this was much later, and inspired by Gleeson's repeated use of this term)

7.5.2. Even Peterson disagrees with Gleeson's defence

In the statement of defence, Gleeson makes the defence of "not intended for circulation", "not cash" and "not currency". On the other hand, Peterson's makes no mention of "circulation" in his Memorandum of Fact and Law[62], but relies on a defence that Gleeson had never thought of: *pari materia* argument that something that is classified as "goods" under the *Export and Import Permits Act* is also "goods" under the *Customs Act*.

Peterson and Gleeson not only use vastly different expressions/language, but they also disagree on what the defence to rely on.

7.5.3. Gleeson is a grossly incompetent lawyer

At para 16, Gleeson requests that the claim be dismissed. Only an incompetent lawyer would make a request for remedy in a Statement of Defence; this shows he does not know the purpose of the Statement of Defence, which is to inform the plaintiff of the defendant's pleadings, so that he can conduct the rest of the proceeding (discovery, etc) appropriately. The Defence tells the plaintiff which claims need to be proven, and which claims are admitted.

---

[60] Transcript of oral discovery conducted in person by Eric Peterson Jan 5, 2017 - <https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/PetersonDiscovery.pdf

[61] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

[62] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

The Statement of Defence is not "determined" by a judge; there is no opportunity for anyone to grant any requests, so there is no point to make requests. Formally, Rule 182 (claims) sets that the statement of claim shall specify the specific relief claimed, but Rule 183 (defences) does not set any right to request relief.

Gleeson had no court experience prior to arranging the bribe to Federal Court, which explains why he doesn't know what a proper statement of defence should contain, and also explains why eventually his summary judgement is defeated for the elementary reason that he did not follow the Rules of the Court.

Not knowing the Rules, or even understanding the basic documents involved in proceeding is gross incompetence as a lawyer.

Would an informed person hire a lawyer who doesn't even know the Rules of the Court or the purpose of various procedural filings? Of course not - such a lawyer would be seen as not only incompetent, but grossly incompetent.

Gleeson is unable to "Understand" the meaning of the "goods" clarification from the *Customs Act*, concluding a "broad meaning", and he even hallucinates at para 53 of his summary judgement that money over $10,000 must be reported under the *Customs Act* section 12.

7.5.4. Analysis of the "broad meaning of goods"

In his summary judgment[63], Gleeson advocates on behalf of the defendant that the gold coins were subject to reporting under the *Customs Act*. The evidence he adduces is the "goods" definition from that Act.

His interpretation shows that he thinks at the "Remember" level of Bloom Taxonomy, and is unable to "Understand" the meaning of the words he reads.

The definition he adduces is s.2 of the *Customs Act*:

[63] 2018 FC 298 Gleeson decision on motion for summary judgement

> "goods", for greater certainty, includes conveyances, animals and any document in any form;

Gleeson understands this to mean that "goods" is a "broadly defined" term (paras 58-61), and therefore it includes "money" or "currency".

The first, most obvious problem is that the wording "for greater certainty" suggest this is a clarification, rather than a new definition. It means that "goods" is defined elsewhere, and that the clarification is intended to improve that earlier definition by adding an important detail.

Secondly, the list of three related things speaks about the means by which the imported goods are transported. The *Customs Act* is very old legislation. "animals" refers to horses, oxen, donkeys or other such animals that were used to pull carriages, ox carts and other such vehicles. At the time the *Customs Act* was written, goods were transported in animal-drawn conveyances. Documents refers to normal documentation accompanying the shipment, like waybills, invoices, warranty certificates, user manuals, etc.

The purpose of the *Customs Act* is to ensure that duties are collected reliably when imported goods enter the country.

Taking into account the common understanding of what "Customs" is all about, the correct way to interpret the "goods" definition is that when things are imported, while they are dealt with for the collection of duties, the conveyance and documentation they arrive in are an integral part of the "shipment". From the time the imported goods are "imported" until they are "released", the conveyance and the imported goods form a "unit". Unloading is not permitted. If the imported goods must be seized, the conveyance they arrived on is also seized. This can happen if the importer cannot pay the duties, in which case the goods are auctioned, and the duties are paid from the proceeds.

The conveyance must be considered as included with the actual goods that are subject to duties, because otherwise the process of seizing would be disorderly, eg, if a load of potatoes were seized and would be dumped in front of the customs office, it would become unsellable. In many natural resources, the main value of the shipment is in the fact that the goods have been picked and loaded onto a conveyance, which makes them suitable for delivery.

Nobody in their right mind would bid on a load of potatoes if they had to pay for the labour and equipment to load them into another conveyance. Unloaded potatoes, or sand, or rock, or liquid chemicals are very often worthless, commercially because the cost of loading them outweighs their commercial value. Loading potatoes in the field is cheap because that's where the labour is, and it is amortized over many loads of potatoes. If a single load of potatoes had to be loaded at the customs office, one would have to bring labour, rent/schedule a single conveyance, etc. The operation of picking up a single load of potatoes from a location where the labour and equipment is not already in place would not be economically viable.

This makes unloaded goods disorderly for the customs office to deal with, and in order to avoid the disorder, the *Customs Act* mandates that the conveyance be considered as part of the imported goods, and that the goods may not be unloaded, "_except where the safety of the conveyance, or the goods or persons on the conveyance, is threatened by collision, fire, the stress of weather or other similar circumstances or in such other circumstances as may be prescribed." (s.14(1)).

So, the wording "conveyances, animals and any document in any form" in the "goods" clarification has a very narrow, purposeful meaning, and is not intended to mean that anything under the sun is "goods" for any arbitrary reason, like "face value" or "denominational value", as Gleeson claims.

7.5.4.1. A more rigorous proof. In 1986, the *Customs Act* saw major revisions, partly to modernize the language. It was then a 100-year old *Act*, and some of the terminology was dated. The *Act* was meant to be understandable to the people hauling goods across the border, not lawyers, so it had to be written in a way that was easy to understand.

However, the 1986 revision removed and changed some wording that is now tripping Gleeson's understanding. Here are some of the wordings as they appeared in the Revised Statues of Canada, 1970 (the language had not changed meaningfully since the original version, which appears in the Revised Statues of Canada, 1907):

> ***Customs Act* s.2.:** “collector” means the collector of customs at the port or place intended, or any person lawfully deputed, appointed or authorized to do the duty of collector thereat ;

> ***Customs Act* s.2.:** “officer” means a person employed in the administration or enforcement of this Act, and includes any member of the Royal Canadian Mounted Police;

> ***Customs Act* s.2.:** “vessel” includes any ship, vessel or boat of any kind whatever, whether propelled by steam or otherwise, and whether used as a sea-going vessel or on inland waters only, and also includes any vehicle ;

> ***Customs Act* s.2.:** “vehicle” means any cart, car, wagon, carriage, barrow, sleigh, aircraft or other conveyance of any kind whatever, whether drawn or propelled by steam, by animals, or by hand or other power, and includes the harness or tackle of the animals, and the fittings, furnishings and appurtenances of the vehicle;

> ***Customs Act* s.2.:** “goods” means goods, wares and merchandise or movable effects of any kind, including vehicles, horses, cattle and other animals;

> ***Customs Act* s.2.:** (2)(b) the necessary discharging of any goods for the purpose of lightening a vessel in order to pass any shoal or otherwise for the safety of such vessel shall not be deemed an unlawful landing or breaking of bulk.

> ***Customs Act* s.2.:** (3) All the expressions and provisions of this Act, or of any law relating to the customs, shall receive such fair and liberal construction and interpretation as will best ensure the protection of the revenue and the attainment of the purpose for which this Act or such law was made, according to its true intent, meaning and spirit.

Until 1970, the purpose of the *Customs Act* was quite plainly stated: to protect the revenue, ie, to ensure customs duties are collected reliably. Even the title of the person in charge of handling the revenue was "collector". The "officer" had the responsibility of orderly performance of business at the port. After 1986, there is no longer a distinction in titles, and "customs officer" performs both functions. The old names of "collector" and "officer" more clearly described the purpose of the *Customs Act*, than "customs officer"

From the description of "vessel", "vehicle", it is clear that the "conveyance" is the thing that makes the goods "moveable". The vehicle, animals, even harnesses and tackles are part of the "movable effects of any kind". Their inclusion in the definition of "goods" is clearly connected to the need to treat conveyance and merchandise as as single, loaded unit. The preoccupation with unloading is also clear, where it is only permitted for passing shoals or for safety of the vessel, ie, seized shipments cannot be unloaded from their conveyances; the seized shipment includes the conveyance.

Understanding the language of the *Customs Act*, and being aware of the purpose of the Act are very important in correctly interpreting this statute. It's not enough to look at the words of one sentence, in vacuum, and deduce that "goods" has a "broad" meaning.

At para 70 of his judgement, Gleeson quotes Cromwell J. in *Thibodeau*, but fails to understand the meaning of "restrictive approach", and this is why he deduces "broad meaning".

The "restrictive approach" to statutory interpretation that Cromwell mentions refers to the need to understand the purpose of the statute, its intent and spirit. In the example of this clarification of "goods", the understanding of purpose, intent and spirit leads to the correct interpretation that "goods" is not only a clarification, rather than a definition, but also that the animals and documents it speaks of are the animals the pull the conveyance, not any other animals. The documents are only the shipment's documentation, not any other documents.

Cromwell explains the meaning of "restrictive approach" at para 112, where he quotes E. A. Driedger, *Construction of Statutes* (2nd ed. 1983), at p. 87 (also appears in Ruth Sullivan, *Sullivan and Driedger on Con-*

struction of Statutes (4th ed. 2002) in chapter 1 at page 2[64]):

> the correct approach to statutory interpretation which requires us to 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"

7.5.4.2. Example 1 - ox cart importing potatoes, book and cat As an example, consider that the driver of an ox cart importing potatoes has a book to read or pocket bible, and his pet cat with him on the driver seat. He can't afford to pay the duties, and his shipment must be seized. Is his book one of the "any documents in any form" ? Is his pet cat of the "animals" in the 1986 definition of "goods"? Of course not, on either account.

In this example, the correct interpretation of the *Act* is that the thing that must be seized is the potatoes, the ox cart, complete with the oxen and their harnesses, but not his book or his pet cat, nor anything else that is not part of the shipment, or that is not necessary to move the shipment (ie, not a "movable effect").

7.5.4.3. Example 2 - importing tires Another example: If someone imports some tires, is the "goods" definition the one thing that is the proper requirement to report them? What rate of tax would apply?

Answer: Clearly the *Customs Act* "goods" definition does not itself impose taxes. Interpreting the *Excise Tax Act* s.50(1)(b), s.50(1) and s.51 together, one arrives at the true definition of "goods" contemplated in the *Customs Act*: '**everything not listed in Schedule III is "goods"**'. It certainly covers a very broad range of goods, but it is a clear definition. It allows anyone to rigorously determine if a specific "good" is subject to taxation at importation time, or not, and therefore, whether reporting the importation is required or not.

[64] Ruth Sullivan, *Sullivan and Driedger on Construction of Statutes* (4th ed. 2002) - https://archive.org/details/sullivandriedger0004sull/page/2/mode/2up?view=theater&q=%22ordinary+sense+harmoniously%22

906 **7.5.4.4. Example 3 - importing gold coins** On the other hand, what about "gold coins" … are they
907 goods imposed with tax?

908 No; Schedule III, Part XI, s.3 and s.4 exempts them:

> **Excise Tax Act Schedule III, Part XI:** 3. British and Canadian coins; foreign gold coin.

> **Excise Tax Act Schedule III, Part XI:** 4. Coin of any metal, of authorized weight and design, issued for use as currency under the authority of the government of any country.

909 The coins are explicitly exempted from the requirement of taxation on importation.

910 Section 3 is truly broad, it directly invalidates Gleeson's circulation, face value and "collector coin" argu-
911 ments. It exempts:

912 - coins made in Canada and UK, even if they are not issued by the respective governments.
913 - all coins made with gold, even if not 99.5% pure gold.
914 - gold coin from countries that no longer exist, like the Roman Empire.
915 - "collectible" gold coins.

916 This very argument was made in the response to Gleeson's summary motion, at paras 8-9 of the
917 response[65]

918 **7.5.4.5. Conclusion - lawyer blinded by the goal of defending the Minister** It's sad that a supposedly
919 legitimate lawyer is so blinded by the goal of defending the Minister that he throws away common sense
920 judgment.

921 **7.5.5. Hallucinations**

922 In para 53 of his summary judgement, Gleeson advocates that:

[65] Plaintiff Response to Summary Motion - https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/T-1450-15%20Response%20to%20Summary%20Judgement%20Motion.pdf

- section 12(1) of the *Customs Act* is concerned with exports, in addition to imports. Nothing supports this hallucination. Section 12 reporting is concerned strictly with imported goods.
- when more than $10,000 are imported or exported (ie, the "prescribed amount"), cash becomes subject to the *Customs Act* section 12 and must be reported as "goods".

The common denominator in these hallucination is that Gleeson is stringing words into sentences, without regard to the meaning of those words, or the meaning of the resulting sentence. The resulting statements make no logical sense, and are not consistent with the intent, spirit and purpose of the *Customs Act*, which is to collect revenue where revenue is due.

"Understand" is the second level in the Revised Bloom Taxonomy, and Gleeson is demonstrating that he is unable to think at that level. He is comfortable regurgitating words, but clearly doesn't understand their meaning, and how to assemble them into a sentence that makes logical sense. He thinks at the "Remember" level of the Bloom Taxonomy.

7.6. Detailed Analysis of discovery by Peterson

7.7. Detailed Analysis of Discovery answers by Gleeson

The defendant's written discovery answers[66] were delivered on January 31, 2017 by Eric Peterson. They were signed by Tara-Lee Fraser (a CBSA lawyer), although several of the questions were answered by Patrick Gleeson, anonymously.

7.7.1. Question 6

Answer to Q6 includes: "CBSA's position that foreign coins (collector coins) are goods has not been challenged in a court of law"

[66] Written Discovery Answers by the Defendant - https://drok.github.io/CBSA-gold/Evidence/Discovery%20of%20Defendant/Discovery%20Answers%20v1.pdf

This is the response of a lawyer, not the defendant. The defendant is the Recourse Directorate, who should have understood the word "challenge" in the question as "appeal to the recourse directorate". The person who answered this question understood "challenge" to mean "legal action". To answer this question, the defendant would have searched rulings and or Minister decision records for the words "currency" and/or "gold", and the answer would be a "yes/no" and a reference to those ministerial decisions.

Instead, the answer refers to legal actions, ie, the search was made in the legal department, and/or Federal Court decisions, and it searched for the terms "foreign coins", "collector coins" and "goods" (which are terms that refer to the interpretation, not the evidence being interpreted)

The question was specifically about how the terms "currency" and "gold" were interpreted previously (eg, if "cat" was a previous interpretation, as unlikely as that is, the search should have found "cat"). A search for "foreign coins", "collector coins" and "goods" would not have found the "cat" interpretation.

The fact that the interpretation, rather than the claim, was searched, and the fact that the answer is about "challenge in a court of law" rather than "previous ministerial decision" demonstrates that mind that answered this question did so from a lawyer's perspective, not a administrative decision maker's perspective. The answer came from a lawyer.

The use of the "collector coins" term indicates that lawyer is Gleeson.

7.7.2. Question 10

> **Q10[a]:** When did Joanne Lepage first state or endorse the policy that "gold and silver coins are not

> currency"
>
> **A10:** The determination that gold and silver coins constitute "goods" within the meaning of the *Customs Act* is derived from legal opinions dating back several years. Joanne was first made aware of this legislative interpretation in 1997 which sets out that coins or banknotes being imported where the intrinsic value is higher than its fiduciary value- e.g. collector coins with a value higher than their face value - fall within the purview of the *Customs Act* and must therefore be reported under this Act.

[a] Written Discovery Answers by the Defendant - https://drok.github.io/CBSA-gold/Evidence/Discovery%20of%20Defendant/Discovery%20Answers%20v1.pdf

In this answer, Gleeson reveals much about his involvement. It is uncharacteristically focused, but typically vague and uninformed.

Gleeson reveals knowledge about the circumstances under which Joanne was "educated".

- "*legal opinions dating back several years*" - refers to Mocatta's efforts to establish the *Bombay* legal precedent, starting April 1993 (see section 17.2 "History of the Mocatta and Gleeson factions")
- 1997 is the year when Gleeson became involved in ernest with his **AMPS vision** delivered via the Revenue Minister's "Customs Blueprint" (see section 14.2 "What is The Blueprint").
- The "legislative interpretation" likely refers to Policy Statement P-192 (see "Detailed analysis of the P-192"Financial Instruments" CRA policy" below). A policy specific to **coins** was not created until later, in CBSA Memo D20-1-1 with the definition of "currency" which excluded gold currency (see "Memoranda are parallel legislation"). However, that exclusion was based on the "circulation" argument, not the "face value" argument, which was conceived in 2010 in response to the Khaled Nawaya incident (see below). However, P-192 was dated November 11, 1995, not 1997, and only affected Mocatta's gold bars, not any coins.
- 1997 is when Gleeson became aware of the money-laundering racket, not when the "face value" of coins made them "not currency", as he recalls. This is why he refers to the *Bombay* activity as "opinions dating back several years" - he had not been involved with the Mocatta faction from the

beginning. 1997 was likely when he first understood the purpose of P-192, and why he now believes it was the time when Lepage would have been educated to it.

Both “intrinsic value” and “fiduciary value” descriptions are inappropriate in this context; they are characteristic of Gleeson, who is willing to use complex words he doesn’t understand, in order to appear more informed than he is.

“Intrinsic value” means the value of the underlying material. For gold coins, intrinsic value is the price of gold. For base metals, intrinsic value is the value of the steel/copper/base metal of the coin. For bank notes, it is the value of the paper, ie, a negligible amount. It makes no sense to compare the *intrinsic* value of a gold coin to the intrinsic value of a $100 bank note. It would be a comparison of $3000 (gold price per ounce) to nearly zero (the value of the paper in a bank note).

The comparison Gleeson intended is likely between the *market value* and the *denomination* or *face value*.

He uses the words “fiduciary value” which is a fabricated, meaningless term. A fiduciary refers to a person or entity that has the power and obligation to act for another under circumstances which require total trust, good faith, and honesty. “Fiduciary duty” refers to the responsibility of a fiduciary.

In this answer, Gleeson was attempting to “educate” the asker about “collector coins”, but instead demonstrated he himself lacks a basic understanding of the relevant terms. This is one of Gleeson’s distinctive hallmarks and relates to his narcissism and false superiority complex. He saw the asker as a lowly “self represented litigant”, which justified his superiority, at least in his mind,on the basis of having a lawyer diploma, and thus the “duty” to educate.

A competent lawyer would have known the meaning of the word “fiduciary”, and would have not used “fiduciary value”, and not even attempted to define “collector coins”. This answer was not Tara-Lee Fraser’s (who I assume is a competent lawyer), but Gleeson’s.

The “derived from legal opinions dating back several years” indicates this is not merely an answer, but insight. Tara-Lee limits her answers to direct, succinct answers (e.g. answers 15-35), without venturing

into history or education.

7.8. Detailed analysis of Motion to Strike

7.9. Detailed analysis of Motion for Summary Judgement

7.10. Detailed analysis of Summary Judgement

Gleeson's summary judgement is a continuation of the minister's decision[67], which was also contained his reasons. It's not a reasoned judgement at all, but the statement of CBSA's policy that "gold currency is goods".

The first of the claims in the action was an appeal for judicial review of a ministerial decision. Gleeson's "judgement" was not a review at all, but the same arguments he had given through the Minister's decision. He had arranged to be named judge so he could deliver the CBSA policy statement with judicial authority, and to that end he wrote the motion and the judgement too - truly a one man smoke and mirrors show with the goal of facilitating money laundering.

Gleeson concludes gold coins are in use in Canada (the Nawaya decision makes it impossible to conclude otherwise. This was the only evidence submitted that proves actual use of gold coins, in Canada).

7.11. Detailed analysis of the P-192 "Financial Instruments" CRA policy

7.12. Detailed analysis of the McIntyre opinion

Analyzing the McIntyre opinion helps decipher how McIntyre is related to the Mocatta faction, and specifically to the lawyers who sought to put in place a "gold is not money" precedent.

[67] Ministerial decision, June 1, 2015 - https://drive.google.com/file/d/1O0bTDf7bA-G834j3hOO_GNrbr0urhqi0/view?usp=drive_link

The language in McIntyre's opinion[68] was already shown to have been "salted" with lawyer language (see Undated expert opinion, below), but how his words were used by CCRA lawyers suggests he was requested to include specific wording. One key example is the "Canadian financial markets".

7.12.1. Where are the "Canadian financial markets" for precious metals

Although the phrase "Canadian financial markets" was used to craft the GST policy statement P-192[69] in November 1995, it does not appear McIntyre's opinion, because it would have been factually incorrect. Instead, McIntyre wrote that:

> **McIntyre expert opinion**: The precious metals markets and exchanges worldwide, such as, the London Bullion Metals Association, COMEX, TOCOM, ZGA, have stringent requirements for delivery of physical bullion to each exchange.

and,

> **McIntyre expert opinion**: The most influential gold market is the London Bullion Market Association.

He referred to these markets collectively as "international trading". This is a factually correct understanding of how gold is traded.

McIntyre's words could not be summarized as "Canadian financial markets" - none of the markets he mentions are in Canada.

An informed person certainly knows there are no precious metals exchanges in Canada, and McIntyre was certainly aware. In his opinion, he does not even use the word "Canada", even once. The word "Canadian" is used once, to refer to the name of a specific coin, "Canadian Maple Leaf", but not with reference to any market, exchange, refiner or even supplier.

[68] Expert witness evidence given by Alastair McIntyre in *Bombay Jewellers Ltd. v. The Queen*, includes resume: https://drive.google.com/file/d/1RwGslDb5f1C4flRV2mco11ZT8ZfsyUkW/view?usp=drive_link

[69] CRA GST policy P-192 - only "recognized" bars are precious metals. https://drive.google.com/file/d/12FcKnhjgxKppKj79nJnAlv13kn-nVWnj/view?usp=drive_link

7.12.2. McIntyre's opinion was coached by CCRA lawyers

Why was the phrase "Canadian financial markets" used, instead of a more appropriate summary of McIntyre's words, and equally lawyerly, such as "precious metals markets and exchanges worldwide" or "precious metal exchanges worldwide", the exact wording that McIntyre used?

On the balance of probabilities, "Canadian financial markets" was the generic term that CCRA lawyers thought would help their case. They probably requested McIntyre make reference to this term in his opinion. They were interested in relating some gold bars to financial instruments. It was the main thrust of their case that "unrecognized" gold bars are not "precious metals" for the purpose of the "financial instruments" definition of the Excise Tax Act, specifically because they would not be "tradable" on "exchanges". Thus, requesting a reference to "Canadian financial markets" would be completely reasonable.

This word probably appears in CCRA's question put to McIntyre, and even though he was unable to use the exact phrase because gold is not traded on any Canadian exchanges, the phrase stuck, remains in CCRA's file, and was later used in the P-192[^p-192] policy statement. It was then copied by Gleeson from P-192 to CBSA memo D21-1-1.

7.13. Detailed analysis of the Precious Metals Bulletin

> **CAUTION:** The Precious Metals Bulletin is **disinformation**. The author(s) use financial websites as sources, and builds a narrative that the resulting conclusion is unrelated to finance. The purpose of this disinformation is to facilitate money laundering by persuading the reader that money should be seen as something other than money.

The text of the Precious Metals Bulletin[70] contains many clues as to its origin and authorship:

[70] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

- Originally composed to plug an unforeseen gap in the application of CBSA Memo D20-1-1[71], as described in the Khaled Nawaya Incident, namely that prosecutors were unaware and/or unconvinced by the D20-1-1 definition of "currency".

Content for the bulletin's text is sourced from the following websites:

- http://www.pamp.ch/Gold/ss/scotiamo.html (Scotia-Mocatta)
- seekingalpha.com
- https://www.invest2success.com/gold_silver_coins.html
- https://buyandstoregold.com/how-to-buy-platinum-coins-and-bars/
- https://en.wikipedia.org/wiki/Coin

7.13.1. Source of the "gold as hedge" introduction

The introductory paragraph describes Nawaya's "bank failure" fears, showing it was conceived in response to that incident. The "*gold and silver as a hedge or safe haven against economic, political, social or currency-based crises*" wording is cut-and-pasted from seekingalpha.com, a website that was a web-traffic aggregator on financial issues.

The text was linked to a website URL **https://www.invest2success.com/gold_silver_coins.html** - this website was looking to persuade visitors who were searching for "gold coins" to purchase coins online via their affiliate links.

invest2success.com would make money from commissions when visitors landed on its blog post and then continued on to one of the gold stores it was partnered with.

Search term to reach this quote: "*gold coins*"

[71] September 10, 2008 edition of the D20-1-1 memorandum; the earliest available online https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

7.13.2. Source of the Scotia-Mocatta insightful description

The description of Scotia-Mocatta comes word for word from pamp.ch[72]. Pamp is a swiss refiner who sells its bars through various dealers world wide. Scotia-Mocatta was one of the many dealers that PAMP listed on its website.

This particularly insightful description of Scotia-Mocatta could only be found by googling the specific name “Scotia-Mocatta”, and not a generic word like “gold” or “gold coins”. Whoever found this particular description already knew the name “Scotia-Mocatta”, and thus it is related to the Mocatta faction.

Likely, Gleeson wrote the bulletin by doing some online research, using as starting point the existing files from 1997 when Bank of Nova Scotia was putting in place the *Bombay* precedent in preparation for its acquisition of Mocatta from Standard Chartered Bank (see section 17.2 ”History of the Mocatta and Gleeson factions”)

7.13.3. Source of the platinum bar images

The image of the two platinum bars with serial numbers #4555 and #4556 comes from https://buyandstoregold.com/how-to-buy-platinum-coins-and-bars/

The likely search term used to reach this website was “platinum” or “platinum coins”

The source website is only concerned with precious metals from an investment perspective. By copying content from an investment website, it is clear that Gleeson was seeking to disinform when he claimed such products are “not money” but “goods” or “collectibles”.

[72] Insightful description of Scotia-Mocatta at pamp.sh https://web.archive.org/web/20020702020946/http://www.pamp.ch/Gold/ss/scotiamo.html#:~:text=Scotia%2DMocatta%20is%20the%20global%20bullion%20banking%20division%20of%20the%20Bank%20of%20Nova%20Scotia%2C%20formed%20in%201997%20by%20the%20bank%27s%20acquisition%20of%20Mocatta%20Bullion%20from%20Standard%20Chartered%20Bank%20in%20London.

7.13.4. Source for the "purely symbolic" language

The "purely symbolic" argument comes from Wikipedia Coin page[73]:

> **Wikipedia/Coin October 2010**: The American Gold Eagle has a face value of US$50, and the Canadian Gold Maple Leaf coins also have nominal (purely symbolic) face values (e.g., C$50 for 1 oz.); but the Krugerrand does not.

The Wikipedia article also contains the "intended for circulation" language, although this wording does not appear in the bulletin. The source of Gleeson's "intended for circulation" wording comes from the PCMLTFR definition of "cash" instead, where it applies to "notes of the Bank of Canada", but not to coins.

The Wikipedia article describes all coins as "money", and also explains what makes some of the money more collectible than others. The article never makes the argument that some of the coins as "not money", but on the contrary, that all coins described, bullion, commemorative and/or numismatic are invariably "money". This means Gleeson picked up this ideology from somewhere else, not from Wikipedia.

7.13.5. Bulletin explicitly points out "bullion" is not "collectible"

The bulletin contains a paragraph that explicitly calls attention to the distinction between "bullion coins" and "collectible" coins:

> Bullion coins are not to be confused with numismatic coins which are old or rare currencies that are

[73] Wikipedia page on "Coin" as it existed in October, 2010 - https://en.wikipedia.org/w/index.php?title=Coin&oldid=389617809

> collected for their historical significance and aesthetic quality. A numismatic coin can be a regular-issue coin or commemorative coin, token or trade dollar. Examples of this would be antique coins, such as the Greek coin or special Christmas issue of a Canadian 50-cent piece, pictured at right. They are collectible but the worth of these coins is generally determined by the finish, rarity, and design. Although numismatic coins can include precious metal coins that were once legal tender, the market is quite different than that for bullion coins which is based entirely on the value of the precious metal itself

This explanation contradicts the understanding that "bullion" is "collectible" in the rest of the bulletin. This is an example of Illiterate cognitive ability, described in detail in section 9.10 below, which also suggests Gleeson is one of the authors.

7.13.6. Bullion is a new word to Gleeson

Bullion refers to gold or silver in bulk before it is coined or valued by weight, usually in the form of bars or ingots. "Bullion" is a specialty word primarily used in finance, investment and precious metal trading.

Correct use of the term is not straight forward (see appendix F "What is "bullion"?"), and people unfamiliar with it tend to avoid it.

However, Gleeson is simultaneously unfamiliar with the term, and willing to use it incorrectly. Why is that?

The reason he forces himself to use this unfamiliar word is that it is the centrepiece of the bulletin. The word "bullion" supports the Precious Metals Bulletin. Without it, the bulletin falls apart. To him, the word is a reference to what he considers undeniable proof; without this word, he considers he has failed to make his point. This state of mind allows recognizing Gleeson as the true author in several texts that are either unattributed or attributed to someone else, like Peterson or Gauthier:

- Detailed Statement of Defense Analysis
- section 7.8 "Detailed analysis of Motion to Strike",

- Detailed analysis of Motion for Summary Judgement
- Detailed analysis of the Gauthier-Gleeson appeal judgement
- section 7.3 "Detailed Gleeson April 30 Federal Court Appointment telegraph analysis"
- section 7.4 "Detailed Gagnon May 26 final feedback letter analysis"

In Gleeson's mind, characterizing a coin as "bullion coin" automatically makes it "collector coins" or "goods" as distinct from money, and exempts it from Cross-Border currency reporting requirements, as he explains in the "Tariff Classification" section of the bulletin. The logic is contrived and invalid, but it is nonetheless the belief that Gleeson has adopted. The uniqueness of this invalid opinion is useful to fingerprint Gleeson's contribution to other texts. This is the exact belief system that appears in several places:

- his summary judgement[74],
- paras 2-19, 30-57, 2nd sentence of 58 and 59-65 of Gauthier's appeal judgement[75],
- the summary judgement motion[76],
- the motion to strike the claim[77],
- paras 6-16 of the statement of defence[78]

Gleeson is uncomfortable with the word, and only uses it in the name of the gold coins (eg. "Buffalo Gold Bullion Coins"). Other individuals who contributed to this dispute use the following wording:

[74] 2018 FC 298 Gleeson decision on motion for summary judgement

[75] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[76] T-1450-15 Defendant's motion for summary judgement

[77] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

[78] T-1450-15 Statement of Defence - https://drive.google.com/file/d/1I8SzqrPrldiLUKm9zyZHjXxAehFUSZMa/view?usp=drive_link

Radu Hociung (see Statement of Claim[79], response to summary motion[80]):

- "*gold coins*"
- "*gold coin*"
- "*gold buffalos*"
- "*four $50 Gold Buffalo coins*"
- "*gold currency*"
- "*gold $50 coins*"
- "*$50 coins*"
- "*gold and silver bullion*"

Eric Peterson (see Statement of Defence[81] paras 1-5, defendant's memorandum of fact and law[82]):

- "*gold and silver coins*"
- "*four Fifty Dollar Gold Buffalo coins and twenty One Dollar Silver Eagle coins*"
- "*the courts found that collector coins and **bullion** are goods for the purpose of the EIPA*" (proper use in a sentence)

Ann Kendall (see Dec 11 letter)

- "*the US Public Law document on 'Buffalo Gold Bullion Coins'*" quoting the US Presidential Act[83] (the US Public Law document)

---

[79] Statement of Claim - Federal Court file T-1450-15

[80] Plaintiff Response to Summary Motion - https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/T-1450-15%20Response%20to%20Summary%20Judgement%20Motion.pdf

[81] T-1450-15 Statement of Defence - https://drive.google.com/file/d/1I8SzqrPrldiLUKm9zyZHjXxAehFUSZMa/view?usp=drive_link

[82] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

[83] "PRESIDENTIAL $1 COIN ACT OF 2005" US Public Law 109-145 - https://www.gpo.gov/fdsys/pkg/PLAW-109publ145/pdf/PLAW-109publ145.pdf Being a specialty term, and having been avoided in the claim,

Martine Gagnon - never used the term bullion in her own words, but did copy Kendall's use from the US Presidential Act in her synopsis on May 28, 2015[84]:

- "*the US Public Law document on 'Buffalo Gold Bullion Coins'*"

Jeffrey Strickland - never used the term "bullion" in his own words but relayed Gleeson's "synopsis feedback"[85]

- "*the US Public Law document on 'Buffalo Gold Bullion Coins'*" (quoting Kendall's quote)

John Dancause - never used the term 'bullion'

The phrasing "*Buffalo Gold Bullion Coins*" comes from the title of Part II of the US Presidential Act, and that is the origin of Kendall's, Gagnon's and Strickland's use. They each use it to refer to the Presidential Act.

On the other hand, Gleeson uses the same four-word phrase, but to refer to the coins that were seized. Kendall, Gagnon and Strickland referred to the coins as "gold and silver coins". They did not even use the word "buffalo" or "eagle" to refer to the coins by name.

Gleeson also uses the word 'bullion' in:

- Defendant's Motion to strike the claim[86]:
  - "*four $50 USD Buffalo Gold Bullion coins*" at para 12
  - "*U.S. Treasury Buffalo Gold Bullion Coins*" at para 28
- the Defendant's Motion for Summary Judgement[87]:

[84] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

[85] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

[86] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

[87] Feb 28, 2017 - Defendant's Summary Judgment Motion - Authored by Gleeson, signed by Peterson

  - "*four $50 USD Buffalo Gold Bullion coins*" at paras 11,
  - "*same principle applies to the U.S. Treasury Buffalo Gold Bullion Coins*" at para 34
  - "*four $50 USD Buffalo Gold Bullion coins*" at para 37
- judgement on the summary motion[88]:
  - "*consisted of four $50 USD Buffalo Gold Bullion coins*" at para 3
  - "*US Treasury Buffalo Gold Bullion Coins*" at para 54
- Gauthier's judgement on appeal[89]:
  - "*seized four $50 USD Buffalo Bullion coins*" at para 3

By comparison, Peterson describes the coins without using the word bullion:

- Peterson discovery transcript[90]
  - "*And, you also purchased some collectible coins I understand?*" at Q14
  - "*Okay. Had you gone to the United States previously to buy collectible coins*" at Q18
  - "*Have you ever purchased collectible coins from the United States elsewhere and brought them into Canada, other than United States?*" at Q19
  - "*So, have you ever bought collectible coins from the U.S. or any other country abroad,*" at Q20
  - "*Okay. Had you ever declared collectible coins in the past at the Canadian border?*" at Q27
  - "*Had you at that time previously ever declared to Canadian customs that you had purchased collectible coins?*" at Q29
  - "*several United States Treasury gold and silver collector coins*" at para 1
  - "*the purchase of United States gold and silver coins*" at para 10

[88] 2018 FC 298 Gleeson decision on motion for summary judgement

[89] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[90] Feb 28, 2017 - Defendant's Summary Judgment Motion - Authored by Gleeson, signed by Peterson

- "*four $50 USD Buffalo Gold Bullion coins and are collector items not intended for circulation*" at para 11
- "*that the U.S. Treasury gold and silver coins are currency*" at para 28

Specifically, the term "bullion coins" is used to explicitly mean that the price reflects only the metal bulk, but they have no 'collectibility', esthetic, historical or commemorative value. See appendix F "What is "bullion"?" for an expanded explanation of the terminology used in the precious metals field.

The term "bullion coins" is used to describe coins made from precious metals that are intended primarily for investment purposes rather than for use in daily commerce. These bullion coins derive their value from the metal content rather than any collectible or historical significance.

Gleeson's unfamiliarity with the word "bullion" is demonstrated in his use of the word in the subtitle "*Is There a Difference Between 'Bullion' and 'Coin'?*" of the Precious Metals Bulletin[91]. "bullion" and "coin" are not directly comparable terms, just as "metal" and "coins" do not support direct comparison.

In these three documents he attempts various formulations exactly because he doesn't have a handle on this word, but for some reason feels it belongs. His wording "four $50 USD Buffalo Gold Bullion coins and twenty $1 USD Silver Eagles coins" (sic) is cut-and-pasted from the statement of claim para 1(b), where it is worded as "four $50 Gold Buffalo coins, and twenty $1 Silver Eagles coins" (sic) - he pasted even the misspelling "Eagles coins", but added the word "Bullion". The grammatically correct way to use the word "bullion" in this description would be "American Buffalo Gold Bullion Coin", as used at `https://www.govmint.com/2024-50-1oz-gold-buffalo-bu` - ie, it describes an "American Buffalo", made of "Gold Bullion" and in the form of a "Coin". It's not simply a matter of mixing and matching words.

The wording "American Buffalo Gold Bullion Coin" and a few variations do appear at the US Mint's own online store, but does not appear in the enabling legislation, nor is it commonly used in practice. It is a long, awkward name. While not completely long, it as laboured as "Toyota Camry Motor Vehicle Car". It

[91] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

sounds alien to an informed person.

In reality, the word “bullion” does not belong in the proper name of the coin, which is simply “gold buffalo”. The design of the coin is based on the US buffalo nickel ($0.05) coin. The proper use can be seen on the US Mint’s web page:

US Mint web page for american buffalo https://catalog.usmint.gov/coins/coin-programs/american-buffalo-coins/

The Canadian equivalent to the american buffalo are the beaver coins (available in nickel, silver and gold), and are similarly named “nickel” when referring to the base-metal, circulation coin, or “the beaver” when referring to the numismatic, or commemorative versions, available in silver and gold.

The **American Bison**, **American Buffalo** or simply **buffalo** is a species of bison native to North America (but it is not a true buffalo - see Wikipedia[92]). Meanwhile, the beaver is known as **North American beaver**, ***Castor canadensis***, or simply beaver. It is native to US, Canada, northern Mexico and southern Alaska (see Wikipedia[93]) - it would be wrong to call it “Canadian Beaver”, even if Canadians might be tempted.

The word “bullion” is not part of the common vernacular for most people, but it is well understood in specific fields such as finance, investment, and precious metals. One can reasonably expect a lawyer or judge to either avoid it or learn how to use it before attempting it. The word is not necessary to properly describe the gold coins in question. Proper coin descriptions are:

- buffalo coins
- gold buffalos
- buffalos (refers to the $0.05 nickel, rather than the gold)
- Indian Head (alternate name for the buffalo or nickel, but not the $50 gold buffalo)
- Gold Indian Head refers to the $10 gold coin minted until 1933, but not the modern $50 gold buffalo even though it also has the Indian Head design on the obverse.

[92] Wikipedia page on the American Bison https://en.wikipedia.org/wiki/American_bison

[93] Wikipedia page on the North American Beaver https://en.wikipedia.org/wiki/North_American_beaver

- American Buffalo (refers specifically to the 1oz, gold version, see Wikipedia[94])

Proper terminology is not self evident. Some general knowledge is required, or research is needed, to properly use 'bullion' and to correctly refer to gold coins by name. For example, another US Mint bullion coin is the "American Gold Eagle" (not "Gold American Eagle"). In this case, "American" refers to the coin, the proper name of which is "Gold Eagle", but not "Eagle" (which would refer to the pre-1933, $10 US gold coin[95]) nor "American Eagle" (although the American Eagle is a proper bird species, it is too generic, and can only be understood to refer to the post 1986, $50 US gold coin). In the case of the American Buffalo, "American" refers to the species of bison, not to the coin. "Gold American Buffalo" would be correct, but is unusual, and it is used sometimes. "American Gold Buffalo" is also correct, and superfluous, because there isn't a non-American "Gold Buffalo".

The improper use of the word "bullion" is a Gleeson fingerprint. This word is obviously not in his vernacular, but he thinks it is mandatory to include it, because in his mind, "bullion" is the magic word that implies "not financial instrument" or "not currency", which is the inference he explains in his October 2010 Precious Metals Bulletin[96]. It is because of that mistaken understanding that he feels the presence of the word automatically proves the point that a coin made of gold bullion is not currency, while a coin made of base metal is currency.

In reality, the word "bullion" adds nothing of value to the currency/not-currency argument at the heart of the T-1450-15[97] dispute. The claim avoided the use of this word because it is unnecessary. At trial, this word would likely require expert opinion to clarify nuance and relevance as it is a specialty term not in common use outside finance, investment, and precious metals areas of expertise.

This word was used in the recourse correspondence, which was necessary because it appears in the

[94] Wikipedia page on the American Buffalo (coin) https://en.wikipedia.org/wiki/American_Buffalo_(coin)

[95] Wikipedia page on Eagle (the US coin) https://en.wikipedia.org/wiki/Eagle_(United_States_coin)

[96] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

[97] Statement of Claim - Federal Court file T-1450-15

"PRESIDENTIAL $1 COIN ACT OF 2005"[98] which was the enabling legislation for the coins in question. However, the word was not used in the subsequent claim. The fact that Gleeson attempted to use the word (poorly) in the litigation, as well as during the recourse exchange speaks to his involvement at both stages. He later uses it equally poorly in Gauthier's[99] judgement, further demonstrating his involvement at that stage. This unique word is one of several 'beacons' or 'fingerprints' that points to Gleeson as the likely true author of several documents.

7.13.7. Usage of the 'bullion' beacon

The first time the beacon word "bullion" is mentioned during my dispute with the CBSA was in Ann Kendall's December 11, 2014 letter. ("*US Public Law document on '**Buffalo Gold Bullion Coins**' and US Code Title 31 you provided in support of your appeal*"). She was quoting the title of Part II of the "PRESIDENTIAL $1 COIN ACT OF 2005"[100], rather than using the word in a sentence.

The reference to the "*US Public Law document on '**Buffalo Gold Bullion Coins**' and US Code Title 31*" then appears Martine Gagnon's synopsis[101], quoting Ann Kendall's wording; Gagnon does not use the word organically in a sentence.

The next time the word "bullion" appears is in para 6 of the Statement of Defence[102] on September 29, 2015, in Gleeson's contribution (paras 6-16). This time is appears as "four $50 USD Buffalo Gold Bullion Coins" and is not a quotation of the Presidential Act, but a description of the seized coins. One paragraph above, at para 5, Peterson's description of the same coins is "United States gold and silver coins".

---

[98] "PRESIDENTIAL $1 COIN ACT OF 2005" US Public Law 109-145 - https://www.gpo.gov/fdsys/pkg/PLAW-109publ145/pdf/PLAW-109publ145.pdf Being a specialty term, and having been avoided in the claim,

[99] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[100] "PRESIDENTIAL $1 COIN ACT OF 2005" US Public Law 109-145 - https://www.gpo.gov/fdsys/pkg/PLAW-109publ145/pdf/PLAW-109publ145.pdf Being a specialty term, and having been avoided in the claim,

[101] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

[102] T-1450-15 Statement of Defence - https://drive.google.com/file/d/1I8SzqrPrldiLUKm9zyZHjXxAehFUSZMa/view?usp=drive_link

The next time 'bullion' appears is in para 12 of Gleeson's Motion to Strike[103], in the same form, as in para 6 of the Defence, ie, in reference to the seized coins, and exactly "*four $50 USD Buffalo Gold Bullion Coins*".

It then appears in Gleeson's Motion for Summary Judgement[104], which is virtually the same document as the motion to strike. Paragraph 12 of the Motion to Strike became para 11 in the summary motion, but is identical.

Based on the timing of interactions[105] between Gagnon and "Legal Services Unit/Lydia Ott" (Gleeson channelling through Ott), Gagnon sent Gleeson her draft synopsys on April 23, and on April 30 a response from Ott/Gleeson came. The opinion, including the "bullion" word, inserted in the middle of correspondence summary was most likely delivered then. The two opinion paragraphs would eventually, on May 28, become Strickland's reasons for decision[106].

- May 28, 2015 synopsys[107] "Buffalo Gold Bullion Coins" (falsely attributed to Kendall Nov 17, 2014)
  - Kendall had not considered the US Public Law in her Nov 17 letter. This claim was first made in the May 28, 2015 synopsys, in a paragraph prefixed with "Additionally" - this suggest Gleeson was contributing to Gagnon's synopsis.

7.14. Detailed analysis of P-212

Subject: ENTITLEMENT MEMBERS OF VISITING FORCES (VFA) TO CLAIM A REBATE UNDER SUBSECTION 252(1) OF THE (ETA)

[103] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

[104] T-1450-15 Defendant's motion for summary judgement

[105] Defendant's affidavit of documents, Table of Contents - https://drok.github.io/CBSA-gold/2015-11-06%20-%20Affidavit%20of%20Documents%20-%20Defence/T-1450-15_0.pdf

[106] Ministerial decision, June 1, 2015 - https://drive.google.com/file/d/1O0bTDf7bA-G834j3hOO_GNrbr0urhqi0/view?usp=drive_link

[107] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

Dated: September 12, 1997 Obsolete: December 1997 Effective: April 1, 1997 Uses the word “administratively”, superfluously Very lawyerly language. It appears he is trying to persuade. Logic is faulty. GST is not a tax based on residence, but on place of consumption. VFA s.22(1) is of no help.

There was no other “administratively” language in the policy statements from 1996-1998 except for this, it had to do with a military taxpayer. In the period, Gleeson was focused on amending the National Defense Act to implement his “military justice system”. Between summer 1993-1996 he “spent two years in Halifax”, and there was some editing activity in this period, as well as before. It looks like he was doing a little editorial/review/proofreading work for CCRA during law school, and this activity ended in 1996 when he moved to Ottawa to work on the military justice system.

P-212[108] is an exception to the pattern of editorial work; it is the first policy that was entirely written by Gleeson, and it is unsolicited. Policy Statements are almost always prompted by a real event, and thus include a brief description of the circumstances (facts) that lead to the policy being created. In this case, there are no circumstances given. This policy reads like he was making a GST exemption for a military friend, and was submitted in anticipation of the facts, not as a consequence.

P-212 applied retroactively only a few months, and was obsoleted (likely by someone else) shortly, in December, likely due to the obvious error in logic that “GST was a tax based on residence”, and that the VFA s.22(1) would be relevant. The policy document was re-visited in December, likely due to the rebate request by Gleeson’s friend, the intended beneficiary of this policy. The reviewer readily spotted the error and cancelled the policy.

It would only require the ability to read to spot the error (the author overlooked the text “taxation in Canada depends upon residence” in his own quotation). Deficient reading comprehension skills are Gleeson’s fingerprint, which strongly suggests Gleeson is the author of P-212 (see section 9.2.3 ”Reading comprehension deficiency”).

[108] GST Policy Statement P-212, “ENTITLEMENT MEMBERS OF VISITING FORCES (VFA) TO CLAIM A REBATE UNDER SUBSECTION 252(1) OF THE (ETA)” (sic) - https://drive.google.com/file/d/1Jowf_XKHqSpRFOkdUv4Mowq8x1pRA9OW/view?usp=drive_link

The absence of other "administratively" language in this period of focus, along with the military subject matter, brief retroactive period, the lawyer language, argumentative tone, and clear logic error shows that "administratively" is closely correlated with a military individual, and likely an inexperienced new lawyer (all these attributes fit Gleeson perfectly)

The language of this document is decidedly "judicial". Gleeson had finished his law studies the same summer[109], and he was taking his fresh experience studying legal argumentation and judicial language for a test-drive. This kind of language makes this policy statement stick out compared with the other Department of National Revenue policy statements, which are normally written by non-lawyers, ie the decision makers who read and administer the Excise Tax Act.

7.15. Detailed analysis of P-200

See[110]

Content-free, judicial boilerplate language:

- "to determine whether subsections 142(1) or 142(2) apply to deem a supply to be made in"
- "the Department will look to the facts of the case presented"
- "application of general legal principles"
- "factors which can be considered"

New Years Day.

[109] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[110] GST Policy Statement P-200 - Place of supply of intangible personal property and real property - New Years Day, 1996 https://drive.google.com/file/d/1U3fn_8ah56cy2oYbfst16syWxsl6xWAM/view?usp=drive_link

7.16. Detailed analysis of P-169

Written by someone else, reviewed by Gleeson.

- writer is skilled at navigating the Excise Tax Act.
- Gleeson added "The Department's administrative position is that" (note capital "T" in the middle of a sentence, and an otherwise superfluous phrase)
- "ETA" *abbreviation* (see "abbreviation vs acronym")

see[111]

7.17. Detailed analysis of P-134

see[112]

written by someone else, touched by Gleeson

- "the Department's administrative position"

7.18. Detailed analysis of P-034

7.19. Detailed analysis of the 2021 amendment of the Federal Courts Act

7.20. Detailed analysis of the 2021 amendment of the Federal Court Rules

7.20.0.1. GST Policy Statement P-034 - Solo Flying Time[113]

was likely written by someone else, then touched-up by Gleeson before publication.

[111] GST Policy Statement P-169 - Meaning of "in respect of" for purposes of sections 7 and 23 of part V of Sch. VI - January 25, 1995 https://drive.google.com/file/d/1Tr5ZRO1oNIGPaH9w6hC2qcWmFson9CCB/view?usp=drive_link

[112] Requirement for returns by non-resident performers staging events in Canada - November 30, 1993 https://drive.google.com/file/d/16NYDnWdBP17i63cZ8jUI2YI5XdBvpna-/view?usp=drive_link

[113] GST Policy Statement P-034 - Solo Flying Time - November 9, 1992 https://drive.google.com/file/d/1u7aRSXdipJK5_gUS3i-YfUzkLm6Rr1eX/view?usp=drive_link

Gleeson's visible contribution is his signature "Department position" blurb:

- "**It is the Department's administrative position to** treat supplies of solo flying time pertaining to instruction leading to a commercial pilot's licence as GST exempt."

The original sentence was likely "Treat supplies of solo flying time pertaining to instruction leading to a commercial pilot's licence as GST exempt."

The phrase "position to treat" is awkward and non-standard. A far better phrasing would be "policy to treat", or "position that supplies… are GST exempt". A fluent English speaker would not naturally write "position to {verb}"; yet the rest of the text demonstrates control of the language typical of a fluent speaker. This jarring expression breaks the writer's train of thought - thus the two parts of the sentence were either written by different people, or by the same person at different times. The likely explanation is that Gleeson had simply copy-pasted the "It is the Department's administrative position" phrase because it made the sentence seem more formal to him, but he did not review the sentence as a whole for readability.

This is a botched attempt to connect two distinct ideas. The resulting sentence does not "flow".

Attribution to the Department of National Revenue (see below) lowers the quality of this document significantly.

November 9, 1992 - Per Gleeson's biography[114], he was in the final stretch of his 1990-1993 LL.B. studies at the University of New Brunswick.

Attribution of policy to Department of National Revenue

The "…position" prefix that appears added after the fact also clashes with the explanation in the previous sentence, which begins with "Revenue Canada, Taxation has ruled…". It would be more proper to not override the attribution of "Revenue Canada, Taxation" with the Department of National Revenue. Attribution is important for a future reviewer to understand how the conclusion was reached previously,

[114]Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

and the ability to seek further clarifications if needed. "Department's opinion" overrides a clear, explicit source with a vague source.

It would be unnatural for one person to attribute a conclusion to two separate sources, especially without connecting them (eg, "Revenue Canada, Taxation, based on consultation with Legal"), which suggest the "Department position" attribution was added by Gleeson, after the rest of the document was written.

The rest of the language is this document is flawless to my eyes. It uses accountant vernacular, as expected for documents produced by Revenue employees, is succinct (clear, precise, efficient, without superfluous language). The "it is the position …" verbiage is superfluous, breaking the pattern of the previous succinct language, again suggesting it was written by someone looking to "contribute additional, clarifying explanatory improvements and formality" (laboured word soup intentional, to demonstrate the point), rather than the original author.

7.21. Detailed analysis of the Proceeds of Crime Act

7.22. Detailed analysis of the Peterson defence

7.23. Detailed bribery timeline

In the mid 2000's, Gleeson created a CBSA policy to undermine the purpose of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*[115] (PCMLTFA), by allowing movement of money across the border without activating the PCMLTFA's reporting provisions. Specifically, currency and financial instruments made of gold and other precious metals were exempted from the reporting requirement of the PCMLTFA.

In 2015, the writer initiated a Federal Court proceeding (T-1450-15) that challenged the legality of the CBSA policy. The dispute came about when I imported some currency that fell into the Gleeson exemption's definition of "currency" and was treated in accordance with Gleeson's policy, rather than the the PCMLTFA.

[115] Proceeds of Crime (Money Laundering) and Terrorist Financing Act

The CBSA processed my currency as if it was merchandise, and on that explanation, seized it because supposedly I failed to report the merchandise ("goods"). My challenge began with an appeal of the seizure to the CBSA.

While considering the merits of the appeal, a senior program manager at CBSA, and the Minister's delegate concluded on Jan 29, 2015 that the coins indeed fall under the PCMLTFA reporting requirements[116]. I did not know of this determination until the court proceeding began, and the Minister revealed it in his affidavit of documents.

By Jan

Two weeks later, on Feb 12, Gleeson intervened by proxy via Marc Gauthier[117], and Lydia Ott[118], Director at CAF Legal Services Unit (see Gleeson intervention) to "unshoot arrow" that was the Jan 29 conclusion. Over the next 2.5 months, Gleeson manipulated the MPSEP delegate Jeff Strickland into eventually (on Jun 1) rendering a Ministerial Decision upholding the seizure. Strickland had "forgotten" about the conclusion he had earlier reached with John Dancause on Jan 29.

During the Gleeson-Strickland negotiations, Gleeson was appointed/bribed judge at the Federal Court on May 28, and became "seized" to the (then upcoming) action appealing the Strickland decision by means of judicial review. His primary undertaking was to uphold Strickland's decision when it inevitably came to the Federal Court. On the basis of Gleeson's May 28 appointment, Strickland finally rendered the decision that accorded with Gleeson's wishes, on Jun 1.

In the was "seconded" to "Public Safety, Defence and Immigration" office of the Department of Justice, where

[116] CBSA Recourse Directorate conclusion that the coins are currency, and the seizure should be reversed, Jan 29, 2015

[117] DISAMBIGUATE M. Gauthier

[118] Lydia Ott - Justice Canada/PUBLIC SAFETY, DEFENCE AND IMMIGRATION PORTFOLIO/Director and Senior Counsel, Department of National Defence and Canadian Forces Legal Services Unit (DND LSU)/Office of the Legal Advisor to DND and the CF/Legal Advisory Services contact info

7.24. Lydia Ott

Until May 2021[119]: Counsel at *Justice Canada / PUBLIC SAFETY, DEFENCE AND IMMIGRATION PORTFOLIO / Assistant Deputy Minister / Legal Services / Canada Border Services Agency*

Until Feb 2022: A/Senior Counsel and Team Leader at *Justice Canada / PUBLIC SAFETY, DEFENCE AND IMMIGRATION PORTFOLIO / Assistant Deputy Minister / Legal Services / Crimes Against Humanity and War Crimes Section*

As of this writing: Director and Senior Counsel at *Justice Canada / PUBLIC SAFETY, DEFENCE AND IMMIGRATION PORTFOLIO / Department of National Defence and Canadian Forces Legal Services Unit (DND LSU) / Office of the Legal Advisor to DND and the CF / Legal Advisory Services*

"Crimes Against Humanity" could be a reference to Gleeson (following the 2014 UN Human Rights Consultation). "Canadian Forces" can also be a reference to Gleeson. The temporal proximity of the May 2021 and Feb 2022 events points to a probable topical correlation. The "Canadian Forces" and "Crimes Against Humanity" are also topically proximate, via the Gleeson character.

7.25. Unshooting someone else's arrow and substituting his own

Unshooting an arrow is obviously an impossibility, and a logical absurdity, yet Gleeson is seen to do it on several occasions.

Some actions can be reversed, but such a reversal logically requires that the original action be shown to be mistaken in some way, and the substitute being better in that way. For example, when a decision is taken, after which better information comes to light, the decision can be revoked/reverted/adjusted. It is expected and necessary to show that the previous decision was mistaken specifically because of the missing information, and that the newly found information informs a better decision.

Gleeson's unshooting is not of the legitimate kind, where better information informs a better decision.

[119] GOC 411 https://www.goc411.ca/en/5524/Lydia-Ott

Instead, as he reverses previous conclusion, Gleeson does not even acknowledge the previous conclusion; he is either genuinely unaware or wilfully ignorant of the existing conclusion.

Unshooting an arrow is so absurd and rare of a technique that it is useful to identify authorship. Combined with the lack of situational awareness, makes this technique a uniquely “Gleeson” fingerprint.

7.25.1. R v Hoekstra (signed by Gleeson)

7.25.2. “Money” definition argument (signed by Gleeson)

7.25.3. Ministerial decision (incognito by Strickland proxy)

7.25.4. Motion to strike (incognito by Peterson proxy)

7.25.5. Motion for summary judgment (incognito by Peterson proxy)

7.25.6. Subset of Reasons in Joanne Gauthier’s Judgment and Reasons (incognito by Gauthier proxy)

7.25.7. Informal motion to do nothing further (signed by Gleeson)

7.26. Fact-Free Decision Making

7.26.1. Joanne LePage’s “currency” definition (Aug 31, 2010, incognito by LePage proxy)

7.26.2. Precious Metals Memo (October 2010, incognito)

7.26.3. Motion to amend order (signed by Gleeson)

7.26.4. Motion for summary judgement (signed by Gleeson)

7.26.5. R v Hoekstra (signed by Gleeson)

7.27. Narratives based on out-of-context wording

7.27.1. Joanne LePage’s “currency” definition (Aug 31, 2010, incognito by LePage proxy)

7.27.2. Motion for summary judgement (signed by Gleeson)

7.27.3. Gleeson’s submissions at 2014 UN Human Rights Commission (signed by Gleeson)

7.27.4. Travelling Court + Objectivity (signed by Gleeson)

7.28. Bias vs Partiality

A judge who considers where he is biased is implicitly "jumping into the fray", and is a judge in his own cause (the cause is "whether he is biased"). The battle when considering a claim of bias or partiality is a battle between the judge and the party to alleges bias.

In the context of the "knights and knaves" logical reasoning problem, a judge accused of being biased or partial is being accused of being a knave. Knaves by definition say they are knights, which is the crux of the problem; the suspect cannot be trusted to be truthful. We see this in practice, where every judge who examines himself for bias finds himself to be free of bias. It's a self diagnostic that is no diagnostic at all; it is destined to give the same result regardless.

Gleeson demonstrates the fallacy of a judge diagnosing his own bias. He is not only extremely bias, and found to be biased and partial by Joanne Gauthier, but even given this finding, he denies it.

At para 27 of her *2019 FCA 214*[120] judgement, Gauthier identifies with laser shark, bomb sniffing dog precision that:

> **Gauthier Para 27**: The case law holding that in an action pursuant to section 135, a party cannot seek judicial review of decisions other than whether there has been a contravention to the *Customs Act* is of **no help** here. None of the decisions relied upon by the **Federal Court and the respondent** deal with the issue before us **or rely on reasoning that could be relevant** to the interpretation of the current issue.

7.29. Details

Gleeson was appointed as judge to the Federal Court on May 28, 2015, after he persuaded[121] (over lengthy 4-month intervention between Feb 16-May 5, 2015) the MPSEP delegate Jeff Strickland to change his mind and render a Ministerial Decision aligned with his money laundering policies (the "circulation" policy, stated in Memo D20-1-1 - see section 14.4.2 "CBSA Memo D20-1-1 (Sep 10, 2008)", according to which,

[120] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[121] Defendant's Affidavit of Documents, Schedule 2 - showing metadata of communications between Lydia Ott, Jeff Strickland, Gagnon and other CBSA employees, claimed to be covered by "Solicitor-Client privilege"

gold currency is not currency).

Gleeson conducted his efforts via Lydia Ott, Counsel at "Public Safety, Defence and Immigration" office of the Department of Justice, who acted as a proxy (see communications between "Legal Services Unit" and CBSA Recourse Directorate in defendant's affidavit of documents [122])

Gleeson had been "seconded" for 18-months according to his own biography [123] to Ott's office to "coordinate the legal aspects of a variety of national security related matters".

Based on his apparent involvement in the Ministerial Decision, Gleeson had the ethical duty to recuse himself, according to Ethical Rules for Judges, section B.1:

> **Canadian Judicial Council Ethical Rules for Judges, s.B.1**: any action which, in the mind of a reasonable, fair minded and informed person who has considered the matter, would give rise to reasoned suspicion of a lack of impartiality must be avoided.

At the time of his FC appointment on May 28, 2015, Gleeson had no court experience in any court of justice. His name does not appear on any proceedings in the public record. If he had ever been a part of litigation, his name would show up in the public record. His biography does not suggest any court experience either.

In 2014, Gleeson had been invited to the UN Human Rights Council Consultation[124] as a person of interest. His words were contrasted to Mr. Naluwairo's presentation[125] which was a summary of his 2011 PhD dissertation on human Rights in Uganda[126]. Gleeson was invited as "state representative" or practitioner,

[122]Defendant's affidavit of documents, Table of Contents - https://drok.github.io/CBSA-gold/2015-11-06%20-%20Affidavit%20of%20Documents%20-%20Defence/T-1450-15_0.pdf

[123]Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[124]Patrick Gleeson Presentation at 2014 United Nations Consultation

[125]Naluwairo, Ronald presentation at UN Expert Consultation on the Administration of Justice Through Military Tribunals, 24 November 2014

[126]Naluwairo, Ronald (2011) Military justice, human rights and the law: an appraisal of the right to a fair trial in Uganda's military

while Mr. Naluwairo was invited as "other stakeholder" or member of academia. Mr. Naluwairo relied on *Généreux*[127], considered thoroughly, to argue that Uganda's military justice system was violating human rights. Gleeson relied on a single phrase from *Généreux*, taken out of context, to argue that the military justice he had created in Canada was supported by *Généreux*. The purpose of the *Généreux* decision was to explain that (Canada's) military was inherently incapable of delivering justice, since independence and impartiality are by its very constitution, impossible (since the military reports to politicians, it cannot be independent of politicians, a logical, direct consequence). Gleeson was not directly accused of violating human rights, but he was spotlighted in the most unambiguous way possible by the United Nations Human Rights Council.

Given his lack of court experience and public image as a human rights monster (at least in the UN's eyes), it is exceedingly unlikely that a conscientious prime minister and Governor General could have seen Gleeson as "judge material".

Gleeson's presentation has heavily influenced Pryncyp's *Military Justice and Protection of the Rights of Military Personnel*[128]

It appears that Gleeson was unofficially recruited by Ott's department ("Public Safety, Defence and Immigration") to install ("coordinate the legal aspects", in Gleeson lingo) the Precious Metals Memo[129] which is the money laundering scheme that claimed in the T-1450-15 proceeding.

1. At para 2 of 2019 FCA 214[130], Gleeson explains that the two concurrent appeals are "linked", although it is never shown what the link might be. Then, at para 9 he describes the motion to amend

justice system. PhD Thesis. SOAS, University of London - https://eprints.soas.ac.uk/18467/1/Naluwairo_3308.pdf

[127] R. v. Généreux [1992] 1 S.C.R 259

[128] Military Justice and Protection of the Rights of Military Personnel, Pryncyp, 2023 https://www.pryncyp.com/wp-content/uploads/2024/03/military-justice_online.pdf

[129] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

[130] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

the statement of claim, and at para 10 he emphasizes a conclusion previously reached by Prothonotary Milczynski[131] on (his own, as shown below), earlier motion to strike[132]. He reads the Milczynski judgment to mean that the defendant could attempt again to strike the statement of claim when the Plaintiff tried to amend it in the future. This understanding is what "links" the summary motion to the amendment motion, and to the strike motion, in Gleeson's mind.

It is important that Gauthier saw no relation between the three events, and that no relation was claimed in the appeal that was before Gauthier. There was no reason for Gauthier to think any relation exists, and in fact she heard the two appeals separately, on their own merits, although they were heard on the same day, one after the other.

The fact that the relation is described in paras 3, 9 and 10 of 2019 FCA 214[133] shows that the author of those paragraphs is someone who not only intimately interested in the proceeding as a whole, but who also mis-interprets what he reads, in a way that seems to support his own narrative (see selective reading comprehension)

The Prothonotary Milczynski[134] order said something other than Gleeson understood. She said:

> **Prothonotary Milczynski Order Sep 21, 2016**: To the extent the statement of claim may be amended, the Defendant should not be prevented from bringing a motion to strike portions of the claim, but at a time and in the manner directed by the Case Management Judge.

This order stipulates: - a Case Management Judge direction is required in order to re-attempt striking "portions" - "striking in its entirety" is no longer available, only "portions" can potentially be struck (con-

[131] Prothonotary Milczynski order on Defendant Motion to Strike https://drive.google.com/file/d/1Y6-5x41ohWTrQCt4n5-2aR0su7LGEYf4/view?usp=drive_link

[132] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

[133] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[134] Prothonotary Milczynski order on Defendant Motion to Strike https://drive.google.com/file/d/1Y6-5x41ohWTrQCt4n5-2aR0su7LGEYf4/view?usp=drive_link

sistent with her finding that some of the claims are valid and cannot be struck) - the only way to attempt another strike is when/if the statement of claim is amended.

Gauthier considered, at para 25 what provisions "could be viewed" as special rules, and even states "I have not found any", referring to special rules that she supposedly searched for. The fact that she did not find Prothonotary Milczynski's order about how further motions challenging claims and amendments should be made (ie, requirement for a Case Management Judge direction), and only "portions" shows that the mention of the Milczynski order at para 10 does not belong to Gauthier.

Further, the para 10 language includes the wording "so that at least some portions of the statement of claim could be struck". This is not neutral language, but it shows the disappointment of someone who wished that at least some claims would fall, if not all.

Further, the para 10 wording "seeking an order striking out portions of the statement of claim at **a later stage, once Mr Hociung filed the motion to amend**" shows that the perspective of the writer, timing is of the essence. The person who wrote this paragraph was under the understanding that a filing of an amendment motion immediately enables a motion to strike. Gauthier, and any competent lawyer would not have overlooked the requirement for a direction from the Case Management Judge, because making a motion to strike without a direction would leave the motion vulnerable to be defeated on grounds that it ignored the special rule. Also, Gauthier and a competent lawyer, like Mr. Peterson, the official counsel for the Minister, would have understood that the proper way to object to a motion to amend would be through the response on that motion, and that a separate motion would be unnecessary. But that is not how the author of para 10 understood he could combat amendments.

As history shows, what transpired is that a motion for "summary judgement" was filed, that was identical to the previous motion to strike, and was filed immediately after the amendment motion was filed, and without the required direction from the Case Management Judge. The person who filed the amendment motion had the same incorrect understanding of how the amendments could be combated as the author of para 10. This person who made the motion to amend is Gleeson himself.

7.30. How Gleeson became judge

Gleeson travelled at one time to the Balkans[135], where he was involved in diplomatic work, advising the local politicians[136], during the period in region's history when Yugoslavia had broken up into several states[137]. While there, he likely met Cristopher Olson, who had also served in the Balkans in some diplomatic capacity, while in the US Department of State[138]. Olson shares many things in common with Gleeson; he was also a military officer, and "led anti-terrorism and continuity of operations programs" while working as staff officer for the Pentagon, and had an MBA. They likely would have talked about work, interests, accomplishments, etc; Gleeson would have likely mentioned that he had drafted the "military justice" parts of the NDA, and that he was successful at getting it passed in Canada's Parliament.

Christopher Olson is the son of Greg Olson, the founder and owner of Treasure Island[139], a coin dealer business[] in Fargo, North Dakota. Greg describes himself as a coin enthusiast since the age of 10, and an "avid collector" today. Christopher is described on the website as having been a part of Treasure Island "his whole life", and as having joined his dad **full time** after serving in the US Army. According to his LinkedIn[140] and Motia profiles[141], Christopher is a successful and very influential, individual proficient at combining business and politics.

In August 2010, Treasure Island wanted to import precious metal coins into Canada, and requested from

[135]Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[136]TODO: Find the reference where Gleeson describes his role in the Balkans. When I originally found it offended me because he said he had been advising the Parliament of Croatia or Serbia (I don't recall exactly which parliament). Since Canada was in "the Balkans" on a peace keeping mission, interfering in the local politics should have not happened. Nonetheless, Gleeson mentioned it, which is now relevant because it correlates his presence and opportunity to meet Cristopher Olson[^olson-linkedin].

[137]Timeline of the breakup of Yugoslavia

[138]Christopher Olson Motia profile

[139]Treasure Island website

[140]Christopher Olson LinkedIn profile

[141]Christopher Olson Motia profile

the CBSA a ruling about whether their coins would have to be reported according to cross-border currency reporting regulations[142]. The ruling they received was favourable (no report necessary, which meant less paperwork, thus easier to do business), but unconvincing. It was based on arbitrary interpretation, and did little to assure the Treasure Island owners that the legal risk was low, and that CBSA's interpretation would be capable of passing the scrutiny of a court.

On the balance of probabilities, at this point, Christopher (likely) contacted his lawyer-with-legislative-powers acquaintance, Gleeson for a more authoritative opinion, and probably explained what made CBSA's answer unconvincing, and probably explained that not being required to report the currency was an unexpected, but welcome conclusion. Gleeson jumped to the occasion to help an respected, if not admired, brother-in-arms with his business conundrum (it's a normal thing for people to help out others we admire or respect, and the Balkans acquaintance would have likely left a very good impression on Gleeson).

8. Gleeson-Genereux circular logic

- The identity of the opinion holders is anonymized. Only the individual's official titles are given.
- The rank of the accused determines whether the case will proceed by summary trial or by court martial[143] (para 3.5)
- The military justice system is a hodgepodge of inadequate case management systems and practices (para 3.65) - this is the expertise Gleeson brings to the Federal Courts. examples:

On June 9, 2020, Gleeson appointed himself case manager[144].

[142] CBSA Ruling to Treasure Island re: status of precious metal coins - This copy was sent to Dancause by Mike Milne on Jan 28, 2015

[143] https://www.oag-bvg.gc.ca/internet/English/parl_oag_201805_03_e_43035.html

[144] https://drive.google.com/file/d/1-OroaXDH1hcBQE-PxySYFsNm7uNuhnL0/view?usp=drive_link - Gleeson Direction, acting as case manager

8.1. Khaled Nawaya incident

On October 6, 2009, a Syrian national by the name of Khaled Nawaya was seeking to transit through Canada having with about $1 million in gold coins and banknotes (reported by the media[145],[146],[147],[148]). Mr. Nawaya was believed a terrorist thread due to a Hezbollah ring he had, 9/11 video tapes and an anti-Israel scarf. He was criminally charged for failing to report the money as required by Cross-Border Currency Reporting Regulations (ie, the PCMLTFR).

The charge against him was made by RCMP constable Suzanne Ryder, working for INSE[149] British Columbia at the Surrey Provincial Court in BC, file# 179965[150]. The charge/information submitted by const. Ryder was only about Nawaya's USD $40,000 and CAD $30,110 in bank notes, but mentioned nothing of the bulk of his money, $800,000 in gold coins.

Initially, the prosecutor assigned was Mr. Ernie Froess, who promptly amended Mr. Ryder's information to include the 812 gold coins, in handwriting (see file# 179965[151] information), on April 9, 2010. The amendment was likely done to accord with the evidence, and Mr. Froess' reading of the *Proceeds Act*, whereby the gold coins were currency subject to report. The court record shows Mr. Nawaya "IGP" or Intended

[145] Man carrying $800K in gold freed, CBC News, November 12, 2009 https://www.cbc.ca/news/canada/british-columbia/man-carrying-800k-in-gold-freed-1.822784

[146] Man arrested at B.C. border with 'terrorist resources' - CTV News, November 11, 2009 https://www.ctvnews.ca/man-arrested-at-b-c-border-with-terrorist-resources-1.453345

[147] The Terrorist-Criminal Nexus: An Alliance of International Drug Cartels, Jennifer L. Hesterman 2010 - https://books.google.com/books?id=pX5uOpcXkdgC&lpg=PA84&ots=zXLBkQo0u3&dq=Khaled%20nawaya&pg=PA84#v=onepage&q=Khaled%20nawaya&f=false

[148] Suspicions allayed, migrant with gold coins, 9/11 tapes is freed, Jane Armstrong, November 13, 2009, The Globe and Mail, cached by google - https://webcache.googleusercontent.com/search?q=cache:https://www.theglobeandmail.com/news/national/suspicions-allayed-migrant-with-gold-coins-911-tapes-is-freed/article4215384/ - original

[149] Integrated National Security Enforcement - https://www.publicsafety.gc.ca/cnt/cntrng-crm/plcng/cnmcs-plcng/ndx/dtls-en.aspx?n=131

[150] https://drok.github.io/CBSA-gold/Evidence/Khaled%20Nawaya%20case/Khaled%20Nawaya%20BCSC-179965.pdf

[151] https://drok.github.io/CBSA-gold/Evidence/Khaled%20Nawaya%20case/Khaled%20Nawaya%20BCSC-179965.pdf

Guilty Plea to the full charge, including the bank notes and the gold.

Following Mr. Froess' amendment, it became clear to Gleeson and/or the Mocatta faction (see section 17 "Two Money Laundering Factions") that public prosecutors could not be expected to be disinformed by CBSA's memos/parallel legislation (see section 14.4 "Memoranda are parallel legislation"), such as the alternate "currency" definition given by Gleeson in CBSA memo D20-1-1[152], and would interpret the legitimate legislation (PCMLTFR[153]) instead. This was a gap in their money-laundering efforts. To plug the gap, it was decided to devise a new bulletin, based on "bullion" to misinform CBSA employees with.

In October 2010, Gleeson wrote the Precious Metals Bulletin for the CBSA. This write-up was slightly more elaborate, and it proposed a new logic, that "bullion" was not "money", to explicitly instruct officers to avoid reporting gold imports, and to instruct them that because there was no requirement to report, naturally no criminal charges should be made when someone does import gold without reporting. This plan would side-step the public prosecutors's interpretation of the real legislation, since a non-report case would no longer result in criminal charges.

Once Gleeson's Precious Metals Bulletin was written, a mystery lawyer (shown as "J Hayman" in court records) was dispatched to Surrey to amend the Nawaya charge, removing the gold coins. There no active prosecutor by this name in Canada, nor are there leads in the public record as to the identity of this "J Hayman".

"Hayman" had the charge amended on December 3, 2010 at the hearing, striking the gold coins from Nawaya's charge. To reiterate, Nawaya had already indicated a guilty plea with respect to the banknotes and gold.

The CBSA precious metals bulletin was written expressly in response to the Nawaya incident. In the introducing paragraph it refers to the explanation Nawaya gave for why he was using gold coins at all (as

[152] September 10, 2008 edition of the D20-1-1 memorandum; the earliest available online https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

[153] Cross-border Currency and Monetary Instruments Reporting Regulations SOR/2002-412 - https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-412/index.html

opposed to a bank deposit). Nawaya explained that he was afraid that his bank, Wells Fargo, might have financial difficulties and he wanted to protect himself from the risk of bank failures[154], and this was the same motivation given for the new bulletin.

8.2. UM Financial incident

9. Gleeson profile

> "How you do anything is how you do everything"

> "There are rules. Without them, we live with the animals"

> "There's a line in the sand when it comes to mothers. If you can quote the rules, then you can obey them."

In this section I summarize Patrick Gleeson's career as described in various public sources, and show that how he comprehensively fits the definition of a psychopath[155],[156]. Psychopaths are very rare among judges of Federal Court, and neither Gauthier, Webb nor Rivoallen exhibit the signs, based on a review of their previous judgments. This Gleeson profile is used to attribute authorship of several reasons given in the 2019 FCA 214[157] decision to him, although the decision was allegedly authored by Gauthier, independently.

[154] Naive immigrant or threat? - Khaled Nawaya's lawyer explains why he was holding gold. https://www.cbc.ca/player/play/video/1.1805884

[155] https://www.healthline.com/health/psychopath

[156] https://www.psychologytoday.com/us/blog/communication-success/201810/7-characteristics-of-the-modern-psychopath

[157] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

9.1. Thought process

Additionally, I find that Gleeson's thought process is consistently irrational. He fails to grasp basic logic, in Gleeson - a deeply irrational mind

9.2. Gleeson is a con artist

Gleeson demonstrates con-artist skills in:

- section 7.10 "Detailed analysis of Summary Judgement"
- Forgery: section 9.3 "Zinn-Gleeson forgery"
- Forgery: section 7.1 "Analysis of Gauthier-Gleeson appeal judgement/forgery"

9.2.1. Summary judgement/con

In the summary judgement motion, Gleeson uses typical con-artist techniques to accomplish his goal (also see section 7.10 "Detailed analysis of Summary Judgement"):

- uses pretentious language to mimic legal expertise. His words do not form rational, logical reasoning (confirmed by Gauthier[158] at para 26):
  - the irrelevant case law that supposedly enables him to dismiss the action
  - the "statutory interpretation" using overlap/conflict resolution does not lead to an interpretation of a statute. Ultimately, he **fails to reference a statutory provision** that says the gold coins are subject to Customs Act reporting requirements.
- pulls an "ace" out his sleeve by adducing unexpected evidence in favour of the Defendant's case. Supposedly this evidence reinforces the "statutory interpretation".

[158] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

Ultimately, an informed, reasoning person would would be left unable to understand exactly how the requirement to report the gold coins as "goods" was interpreted, based on actual statutory provisions.

Gleeson's "judgement" amounts to nothing more than saying "You must trust me, because I know big words and I have the authority to dictate truth".

Gleeson's goal is to continue facilitating money laundering. He does this by "proving" that currency is not currency, except the "proof" is based on the victim's belief in his authority, and not on reason.

Con or incompetence? On appeal of his summary judgement, Gleeson authored the majority of the judgement signed by Gauthier, restating the same arguments, but making it look like the Federal Court of Appeal agrees with his judgement. He doubled down by making the same statements with even more authority, and with even more pretentious, but non-sensical language. He was reinforcing the "confidence" part of the con, erasing all doubt that he is a con artist.

9.2.2. CBSA memoranda con

Gleeson cons the CBSA employees into believing they are administering legislation.

The D22-1-1 ("AMPS") Memorandum[159], authored by Gleeson (conceived in 1997-1998, see section 14.2 "What is The Blueprint"), is effectively the "constitution" that CBSA is guided by. It directs CBSA employees to the "Master Penalty Document" which is an index of penalties, each backed by one or more CBSA Memoranda. The AMPS memorandum and the individual memoranda are collectively referred to as "CBSA's trade and border legislation" in D22-1-1.

The language is the AMPS memo is vague but pretentious. For example, it refers to "obligations under the law", "terms and conditions of licensing agreements and undertakings", and mentions technical-sounding terms like "commercial stream",

The AMPS memo is focused on giving CBSA employees the confidence to assert penalties for circumstances that can be be justified via the "trade and border legislation", ie the various memoranda indexed

[159] Memorandum D22-1-1 https://www.cbsa-asfc.gc.ca/publications/dm-md/d22/d22-1-1-eng.html

in the Master Penalty Document.

During the dispute relating to my imported gold currency, it became clear that the culture of the CBSA is to blindly follow the teachings of the memos, and that actual legislation, ie, Acts of Parliament, are unnecessary for performing their duties. I have repeatedly requested statutory references for the claims made by "adjudicators", and never received any references. During litigation it became clear that even in the internal deliberations, CBSA employees rely on emails circulating among themselves and on "opinions" from the "Legal Services Unit" (ie, Gleeson himself) to reach conclusions. There is no evidence in the paper trail of employees even attempting to read the *Customs Act* or other related Act with their own eyes.

Gleeson even states that AMPS replaces enforcement tools provided by Parliament Acts:

> **CBSA Memo D22-1-1**: The AMPS penalties largely replace the use of seizure and ascertained forfeitures as enforcement tools.

Further, he states that importers and exporters' responsibilities are set by the CBSA, and not by Acts of Parliament:

> **CBSA Memo D22-1-1**: Clients can avoid AMPS penalties by ensuring that they are fully compliant with all CBSA requirements.

This substitution seeks to con not only CBSA employees who administer the "legislation", but also importers ("clients" in Gleeson's vernacular) who are required to abide by the *Customs Act* and other, legitimate legislation.

9.2.3. Reading comprehension deficiency

Gleeson exhibits a consistent reading comprehension deficiency. This is a unique characteristic at the level of responsibility that he plays at (judges, lawyers, senior policy makers). Gleeson has a mind of a mediocre high-school student, but the job of a Federal Court Judge, and CAF Colonel, as a Director of

Policy and Research (albeit self-appointed) and Judge Advocate General. The reading and writing skills of individuals at this level of responsibility is usually impeccable. Gleeson's mediocre reading gives away his his authorship of many documents; some examples:

- CBSA Memo D20-1-1
  - fails to understand the difference between "conveyance" and "vehicle"
  - fails to understand "circulation" applies to "bank notes" but not "coins"
- GST/HST Policy P-212 - see section 7.14 "Detailed analysis of P-212"
  - overlooks the key word "residence"
- Precious Metals Bulletin
  - poor use of the word "bullion" in sentences

Gleeson's poor use of language was also criticized by judge Gauthier at para 27 of her 2019 FCA 214 reasons[160], when she said that jurisprudence that Gleeson was citing was of "no help", and "*None of the decisions relied upon by the* ***Federal Court and the respondent*** *deal with the issue before us* ***or rely on reasoning that could be relevant*** *to the interpretation of the current issue*". This is a polite way to say the writer regurgitates text he doesn't understand. "reasoning that could be relevant" means "word soup" in this context.

- Selective reading comprehension
- section 9.10 "Illiterate cognitive ability"
- I first detected it in 2015 in the "reading comprehension error" letter[161], before even knowing of Gleeson's involvement

[160] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[161] Mar 17 letter to Recourse Directorate (the "Reading comprehension error" letter): Mar 17 letter

9.3. Zinn-Gleeson forgery

Order 2017 FC 1147 is a forgery perpetrated by Gleeson. Gleeson authored the order, but it was entered in the public record signed as "Russel W. Zinn, Judge".

Order 2017 FC 1147 was in response to a motion I made on Nov 23, 2017 seeking to restore my action to the regular track, ie, not specially managed, and appealing additional delays by Prothonotary Aalto. The special management turned out to be a method for Gleeson to use Aalto as a front-man, and to delay the proceeding. On Nov 23, Gleeson had in this way delayed my motion to amend the claim by 8 months (filed Feb 20, 2017), and Aalto was consistently claiming the case was "falling through the cracks".

The order was decided by Gleeson, and entered into the public record by Zinn. Proof:

- The order was a fact-free decision. Gleeson cited no authorities.
- The reasoning contained several lies:
  - at para 9, that delaying or cancelling discovery is "usual" and "reasonable"
- at para 5, "The reason for the delay is not clear" - Gleeson, the author of the judgment was the only person who could know the reason for the delay. The amendment, summary, and discovery motions were in his hands this entire time.
- referring to fact that both the motion to strike and motion for summary judgment were identical, Gleeson explains at para 9 "the test is different"
- Gleeson removes "SOLICITORS OF RECORD" fields for unrepresented parties. Zinn uses the text "- Nil - SELF-REPRESENTED PLAINTIFF". *2017 FC 1147*[162] uses Gleeson's convention (removed field).

9.4. Gleeson legislation

- C-332??
- Customs act exports/penalties

[162] Fraudulent order purportedly by Zinn, but authored by Gleeson

- C-11/C-27 Veterans Act

9.4.1. Bill C-11 (Parliament 41, session 2)

In 2013, Gleeson initiated Bill C-11 in preparation to transition out of the CAF and into the government (or from military to administration as he might describe it), probably to make his entrance into the CBSA "official" (see also his involvement in the "Blueprint", section 14.2 "What is The Blueprint" and running the CBSA through policy, section 14.4 "Memoranda are parallel legislation").

Bill C-11 was proposed in the 2nd session of the 41st Parliament on November 7, 2013[163]. The purpose of this bill was to enable members of the CAF to transition into administration, without scrutiny of their qualifications (they were required to have only "essential qualifications", ie, the right diploma). Gleeson would benefit from it on May 29, 2015 when Peter MacKay and Stephen Harper bribed him into the Federal Court (see also section 7 "Gleeson bribed with Federal Court office"). The bill did not survive its second reading, and was reintroduced as Bill C-27[164], which eventually received royal ascent on March 31, 2015.

The true motivation for this bill is concealed behind political rhetoric. The bill was introduced in Parliament by Minister of Veteran Affairs Juan Fantino on November 20, 2013[165]. The speech is nothing more than political boilerplate, and does not explain either the impetus for this initiative, or the motivation of the "essential qualifications" language.

The bill was meaningfully criticised only by Mr. Sylvain Chicoine (Châteauguay—Saint-Constant, NDP) who concluded that the bill does not accomplish what the Minister says. The minister, acting more as a mouthpiece than an advocate, responded with evasive and superficial rhetoric, suggesting he lacks genuine ownership or deep understanding of the bill and is merely fronting for its true authors.

[163] Bill C-11 introduced November 7, 2013 - https://www.ourcommons.ca/DocumentViewer/en//41-2/house/status-business/page-1#6284204.

[164] Bill C-27 (revised from C-11) introduced March 4, 2014, ascended March 31, 2015 - https://www.ourcommons.ca/DocumentViewer/en//41-2/house/status-business/page-1#6449842

[165] Motivation for Bill-C-11 as described by Juan Fantino, Minister of Veteran Affairs on November 20, 2013 in Parliament - https://www.ourcommons.ca/DocumentViewer/en/41-2/house/sitting-20/hansard#Int-8142253

According to the "*cui bono?*"[166] principle, the likely author of Bill C-11 is one of its beneficiaries, ie, Gleeson. The timing of the C-11 introduction coincides with other efforts by Gleeson (see section 9.5.2 "Rotation into the Federal Court"):

- appointing his "military justice" sidekick, Colonel Michael Gibson as "Military Judge" on October 1, 2013
- Having Gibson publish his biography[167] on December 6, 2013, to make him seem a legitimate successor to Judge Advocate General office
- orchestrating the undeserved Queen's Counsel title December 20, 2013[168],[169]
- retiring sometime in 2014 as he describes in the UN Consultation[170] on November 24, 2014

Gleeson would use this Bill to get a **newly created** Federal Court judge position, even though the amendments made by this bill or the successor, Bill C-27, neither create positions, nor apply to Federal Court positions, which are not "Public Service" positions, nor are under the Public Service Commission's authority.

9.4.2. Bill C-331 (#bill-c-331)

Bill C-331 is a bill related to **terrorist financing**, where Gleeson wanted to obtain more information from CSIS than CSIS was required to give. The Federal Court of Appeal set aside Gleeson's judgement, and

[166] Cui Bono? (lat. "Who Benefits?") - Wikipedia article on the origin of the principle that "no man attempts to commit a crime without the hope of profit" - https://en.wikipedia.org/wiki/Cui_bono%3F

[167] Colonel Michael Gibson Biography, dated 2013-12-06 - https://web.archive.org/web/20131220214021/https://www.jmc-cmj.forces.gc.ca/en/biographies-Gibson.page

[168] Gleeson Biography dated 2013-12-16 - https://www.canada.ca/en/news/archive/2013/12/military-lawyer-honoured-among-federal-queen-counsel-recipients-who-have-demonstrated-exemplary-service.html

[169] "Legal Officer Receives Rare Honour", The Maple Leaf, May 2014, Volume 17, Number 5 - https://web.archive.org/web/20141111200337/https://publications.gc.ca/collections/collection_2014/mdn-dnd/D12-7-17-5-eng.pdf#page=7 https://publications.gc.ca/collections/collection_2014/mdn-dnd/D12-7-17-5-eng.pdf

[170] Patrick Gleeson Presentation at 2014 United Nations Consultation

Gleeson turned to legislator Salma Zahid to change the *CSIS Act* so CSIS would be forced to supply to inform him fully of their activities.

Specifically, Bill C-331 originated from CSIS's want to investigate "*extremist travellers*"[171] and financing of some individuals by CSIS. Gleeson has been facilitating terrorist financing since 1998 (see section 9.6 "Gleeson's terrorist financing efforts"), so he certaintly has a dog in this race.

In *CANADIAN SECURITY INTELLIGENCE SERVICES ACT (RE)*, 2016 FC 616[172], (reported[173]) and 2020 FC 757[174], Gleeson undertook to control some of CSIS' activities. It appears that Gleeson created a committee with judges Kane and Brown and created a "framework"/policy for CSIS to abide by. The committee takes over efforts started by Noël J and Crampton J:

- 2018 FC 738[175] by Noël J,
- 2018 FC 874[176] by Crampton J

For greater certainty, judges acting in "en banc" are not acting independently of each other.

Although Gleeson uses the pretentious term "*en banc*", and created a "framework", he has in fact created

[171] Definition of "*extremist travellers*" as given by Montigny JA and Mactavish JA in 2021 FCA 92 at para 7 - *The Service has for a number of years sought to obtain information with respect to the threat to the security of Canada posed by Canadians who have travelled xxxxx to fight for Islamist groups xxxx Such individuals are known as "extremist travellers"* - https://decisions.fca-caf.ca/fca-caf/decisions/en/item/517886/index.do

[172] 2020 FC 616 - Gleeson v. "Islamist Terrorism", "duty of candour", May 15, 2020](https://decisions.fct-cf.gc.ca/fc-cf/decisions/en/item/482466/index.do) - see para 29, in May 2019, NSLAG had "concerns" about Gleeson's earlier direction requesting "candour". In 616, Gleeson is clearly offended by the NSLAG's disobedience, which ultimately leads to C-331

[173] Reported 2020 FC 616 - https://reports.fja-cmf.gc.ca/fja-cmf/j/en/item/518746/index.do

[174] *Gleeson v. "A foreign State"* https://decisions.fct-cf.gc.ca/fc-cf/decisions/en/item/492304/index.do lead to 2023 amendments to CSIS Act https://www.publicsafety.gc.ca/cnt/rsrcs/pblctns/2023-nhncng-frgn-nflnc-mnd-csis/index-en.aspx

[175] *X (Re)*, 2018 FC 738 (CanLII), [2019] 1 FCR 567 - case cited by Gleeson in 2020 FC 616 as "essential reading" - https://decisions.fct-cf.gc.ca/fc-cf/decisions/en/item/343517/index.do - reported: https://reports.fja-cmf.gc.ca/fja-cmf/j/en/item/417194/index.do - CanLII: https://www.canlii.org/en/ca/fct/doc/2018/2018fc738/2018fc738.html?autocompleteStr=2018_FC_738&autocompletePos=1&resultId=5413946177d544139c9b64abf0bcf4a3&searchId=2024-07-14T16:34:32:888/6fa48762b9014df08dedcef4db5f35f5

[176] *X (Re)*, 2018 FC 874 (CanLII) - "Case D", "Islamist Terrorism") - Crampton J - https://www.canlii.org/en/ca/fct/doc/2018/2018fc874/2018fc874.html

a committee where Brown and Kane are his assistants, and he is creating the policy/framework. This structure is typical *modus operandi* for Gleeson, similar to his other efforts:

- In the CAF he "assumed" the role of Director of Policy, while the "Military Judges" were required to abide by his policies.
- In the Department of National Revenue, he assumed (partial) control over some GST/HST Statements of Policy, and Canada Revenue agents were required to abide by his policies.
- In the CBSA he "assumed" control over the policy of AMPS and related "Memoranda" and required "adjudicators" of the "Recourse Directorate" to abide by his "memoranda", while other senior program managers would write the "Memoranda" that he had no interest in.

In 2020 FC 616, he decided that "duty of candour owed to the Court was breached". In response, he initiated Bill C-331[177], requiring CSIS agents the "duty of candour". A simple but atrociously ignorant bill, which assumes "duty of candour", a lawyer's term, has any meaning to a non lawyer like CSIS agents. This bill is not only the natural follow up to 2020 FC 616, but the thought process used in writing it is no more informed than a high-school graduate's.

Mrs. Zahid, who introduced[178] Bill C-331 as a private member's bill, had nothing to say apart from generic political rhetoric and a summary of the bill's contents. She was unable to explain why she thought the amendments were necessary, what problem they would solve, nor what "duty of candour" refers to. She claimed that the bill was "*a result of widespread public consultations across Canada, including with racialized Canadians, who are more likely to have negative interactions with security officials*". This buzzword-laden description is clearly the mindless description of an uninformed mouthpiece. The bill's intent is entirely unrelated to interactions of the public with "security officials", but rather, it relates to the interactions between CSIS and the Federal Court when seeking warrants.

[177] Bill C-331 "Duty of candour" introduced May 2, 2023 in 44th Parliament, 1st session by Salma Zahid (Scarborough Centre), a member on the Standing Committee on Public Safety and National Security - https://www.ourcommons.ca/DocumentViewer/en//44-1/house/status-business/page-7#12362015

[178] Salma Zahid introduces Bill C-331, May 2, 2023 - https://www.ourcommons.ca/DocumentViewer/en/44-1/house/sitting-189/hansard#Int-12177892

Bill C-331 is simultaneously a plain display of a corrupt member of parliament, advancing bills she doesn't even understand, on behalf of anonymous authors, and an obvious attempt by Gleeson to legislate in order to achieve his agendas.

Gleeson's 2020 FC 616 "breach of duty of candour" conclusion was eventually set aside in 2021 FCA 92[179] on May 12, 2021.

Mrs. Zahid's introduction in May 2, 2023 likely refers to the crooked "Public Consultation Paper"[180] published later in November 2023, and which does not mention the "duty of candour", nor the fact that Gleeson's "breach of duty of candour" paragraph in 2020 FC 616 was set aside by the Federal Court of Appeal. This appeal was ground covered already, and the public ought to have been informed of the full history of the issue being surveyed. Ironically, the survey claims the public is being deceived, but it looks like the Gleeson-Zahid team is practicing its own deception by failing to be candid.

9.4.3. Bill S-23

As part of the 1998-2000 reorganization of the National Revenue Department, the "Customs Blueprint" required several Acts of Parliament to be amended. Bill S-23 was

9.5. Gleeson's career

Gleeson started his career at the Canadian Armed Forces in 1980 as a cadet after graduating high school[181]. To get this "foot-in-the-door" job, he only needed the competence of a high-school graduate.

---

[179] *Canadian Security Intelligence Service Act (CA) (Re)*, 2021 FCA 92 (CanLII), [2021] 4 FCR 41 - https://www.canlii.org/en/ca/fca/doc/2021/2021fca92/2021fca92.html

[180] *Enhancing measures to counter foreign interference: Whether to amend the Canadian Security Intelligence Service Act*, November 24, 2023 - https://www.publicsafety.gc.ca/cnt/rsrcs/pblctns/2023-nhncng-frgn-nflnc-mnd-csis/index-en.aspx

[181] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

9.5.1. National Defense Act amendments author

He earned a Business Administration degree in 1985 and law degree from University of New Brunswick, funded by the "Military Legal Training Plan" in 1993. In 1996 he was posted to Ottawa where the authored the 1998 amendments to the National Defense Act[182], defining: * "service convict" term (a person imprisoned for life in the Canadian Armed Forces), * "military judges" title (designated officers who are not otherwise judges per the *Judges Act*[183])

Gleeson informally manipulated/negotiated with individual members of parliament to pass his amendments.[184], which he describes as "assisting Parliamentarians in their consideration of legislative reforms in numerous forums". In Canada there is no process where citizens can "assist" Members of Parliament. Citizens can be "heard" at public hearings where they are witnesses "giving evidence". In his biography, Gleeson states that he additionally acted as "witness before Parliamentary committees", which indirectly admits that he participated in ways other than the normal way of participating in the legislative process.

Likewise, members of the CAF do not have the mandate to legislate.

As he was both the author of the proposed legislation and a witness he had a conflict of interest. In my search, I found no evidence that the hearing committees were aware the Gleeson himself had authored the proposed amendments. Had the committees been aware of the *Généreux*[185] judgement, i.e., that military tribunals cannot imprison people because it would be a violation of Charter s.11(d)[186], they would have considered the amendments to be 'dead-on-arrival', because the imprisonment sentences proposed would also violate Charter s.11. Given this elementary, fatal flaw of the amendments, was not discovered at the hearings, indicates that the committees had been successfully manipulated into introducing broken

[182] Acts of the Parliament of Canada, 36th Parliament, Chapter 35 (pages 253-352)

[183] Judges Act

[184] Gleeson Biography dated 2013-12-16 - https://www.canada.ca/en/news/archive/2013/12/military-lawyer-honoured-among-federal-queen-counsel-recipients-who-have-demonstrated-exemplary-service.html

[185] R. v. Généreux [1992] 1 S.C.R 259

[186] The Constitution Act, 1982, Charter of Rights and Freedoms, sec 11

legislation. I must conclude that the Parliamentary committee was unaware of Gleeson's authorship and agenda.

In 2011, Gleeson was Deputy Judge Advocate General Chief of Staff (per LeSage Report[187]), so he was in control of deciding who the "Military Judges" are. Military Judges are exclusively Lieutenant-Colonel, ie one rank below Colonel Gleeson, and are rotated frequently(explained AS — FINDTHISREF), which allows Gleeson to always outrank the judges. In Hoekstra, he explains that the judges are required to give judgments according to policy (he had "assumed" the role of Director of Policy and Research in 2000), meaning he had set up a hierarchy where he is always in control of the punishments.

9.5.2. Rotation into the Federal Court

In 2013-2014, the United Nation commissioner for Human Rights was preparing a consultation with various stakeholders seen to violate human rights under the cover of "military justice". Gleeson was a person of interest. The prime minister "retired" him after giving him an undeserved QC title to avoid a human rights scandal, and then hired him back after the UN event passed, as judge of the Federal court under a "veterans bill"[188]. Being "technically retired", Gleeson could plausibly claim that he appears at the UN in his "personal capacity", even though he was still a member of the CAF (a "retired member of the CAF" is a "member of the CAF"), and the creator of Canada's martial court and its imprisonment policies.

On October 1, 2013 (likely a post-dated reference - it is an unnecessarily exact date, and the only date; there are no Court Martial decisions where Col Gibson participated), Colonel Michael Gibson was appointed Military Judge (Gleeson was the chief of staff, so it was really his decision) [189] The Gibson biography was posted 10 days before Gleeson's own on the occasion of the QC. The two bio's are related (Gleeson was being "retired" from CAF in preparation for the 2014 UN consultation, so he could claim he was retired

[187] Report of the Second Independent Review Authority, December 2011, Patrick J. LeSage

[188] Gleeson Queen Council title award announcement

[189] Colonel Michael Gibson Biography, dated 2013-12-06 - https://web.archive.org/web/20131220214021/https://www.jmc-cmj.forces.gc.ca/en/biographies-Gibson.page

and spoke in his personal capacity. Note the wording "international human rights law and the administration of justice by military tribunals" in Gibson bio and the full title of the UN consultation "Office of the United Nations High Commissioner for Human Rights - Expert Consultation on the Administration of Justice Through Military Tribunals, 24 November 2014 in Room XIX, Palais des Nations, Geneva", indicating the Gibson bio is related to the consultation via Gleeson's orchestrated 'retirement')

As he later admits in 2014 Presentation to Human Rights Council[190] (Summary paras 64-71[191]), Gleeson motivation for the amendments court-martial originates from Canada's Supreme Court Chief Justice Lamer's *R. v. Généreux*[192] judgement. Lamer had stated the premise that military tribunals are separate from the justice system, and concluded that these tribunals do not have the ability to imprison people, because it would violate human rights under the *Charter* s.11[193]. Gleeson cited the premise, but ignored Lamer's conclusion. He set to create a regime of imprisonment with the amendments, incorporating superficial provisions intended to get around the human violation issue. See the detailed Analysis of the Gleeson martial-court amendments.

Following the Parliament passing of his amendments, he **assumed** the position of "Director of Law Military Justice Policy and Research" in 2000. For the remainder of his CAF career until retirement in 2013 he was the primary source of "military justice policy". His "policies" consistently violated the human rights of soldiers, specifically articles 7 and 11(d) of the Canadian Charter of Rights and Freedoms, and articles 3 and 8 of the Universal Declaration of Human Rights[194]

Over the following years, Gleeson would further amend the NDA in response to the independent review.

---

[190] Patrick Gleeson Presentation at 2014 United Nations Consultation

[191] Summary of the discussions held during the expert consultation on the administration of justice through military tribunals and the role of the integral judicial system in combating human rights violations - https://www.ohchr.org/sites/default/files/HRBodies/HRC/RegularSessions/Session28/Documents/A_HRC_28_32_ENG.doc

[192] R. v. Généreux [1992] 1 S.C.R 259

[193] The Constitution Act, 1982, Charter of Rights and Freedoms, sec 11

[194] Universal Declaration of Human Rights - https://www.un.org/en/about-us/universal-declaration-of-human-rights

Eg, on February 7, 2011 he explains the work that remains to be done[195]. In this meeting, Gibson is present as a sidekick. A comparison of the Gibson wording and the Gleeson wording demonstrates that Gleeson is the brains of the operation. On March 19, 2013, Gibson is described as being responsible for reviewing proposed amendments (ie, not drafting)[196]

In 2014, Gleeson was invited/summoned before the United Nations High Commissioner to explain his policies at an "expert consultation"[197],[198] per Human Rights Council Resolution 25/4[199]. The purpose of the consultation was for the "experts" to "exchange views" per para 12 of the resolution. Members of the academia were also invited, including Ronald Naluwairo, who in 2011 presented his PhD thesis at the University of London on the violations of human rights in Uganda's courts martial. Mr. Naluwairo's presentation was a point-form summary of his 2011 thesis.

The purpose of the 2014 Human Rights Council "exchange" of views was to make Gleeson (and other human rights violators) of Naluwairo's work, and was as close to an accusation as practical in the context of the UN consultation, which was not a trial. The consultation was akin to an invitation to the local police station for an interview, and should have been seen as the 12-th hour opportunity to come clean.

[195] STANDING COMMITTEE ON NATIONAL DEFENCE, NDDN-46 (February 7, 2011) - https://www.ourcommons.ca/DocumentViewer/en/40-3/NDDN/meeting-46/evidence#Int-3722089

[196] Gibson described as reviewer of amendments, Mar 19, 2013 - https://www.ourcommons.ca/DocumentViewer/en/41-1/CIMM/meeting-72/evidence#Int-7931415

[197] Presentations at the Expert Consultation on the Administration of Justice Through Military Tribunals, 24 November 2014 in Room XIX, Palais des Nations, Geneva - https://www.ohchr.org/en/expert-consultation-administration-justice-through-military-tribunals-24-november-2014-room-xix

[198] Summary of the discussions held during the expert consultation on the administration of justice through military tribunals and the role of the integral judicial system in combating human rights violations - https://www.ohchr.org/sites/default/files/HRBodies/HRC/RegularSessions/Session28/Documents/A_HRC_28_32_ENG.doc

[199] Human Rights Council Resolution 25/4 - https://ap.ohchr.org/documents/dpage_e.aspx?si=A/HRC/RES/25/4

9.5.3. Administrative policy making

Starting in 1997, Gleeson became involved in administrative policy making within the Deparment of Revenue, where he edited multiple GST/HST Policy Statements and Memoranda. In his biography he vaguely states that he "gained experience in the administrative and operational" fields[200].

He has contributed the AMPS ideology to the 1998 Customs Blueprint (see section 14.2 "What is The Blueprint"), which aimed to reorganize the Department of Revenue into the CCRA with the goal of facilitating money laundering.

Following the 9/11 attacks, the CCRA was once more reorganized into the CRA and the CBSA, and Gleeson assumed more control of the CBSA, where he was involved in implementing his AMPS ideology as a series of "CBSA Memoranda". His main driving force was imposing punishment on importers and exporters, but was required to maintain the money laundering scheme that the Mocatta faction needed, which he did with CBSA Memo D20-1-1 (see section 14.4.2 "CBSA Memo D20-1-1 (Sep 10, 2008)"), according to which gold bars could cross the border without PCMLTFA reporting, and additionally gold currency would be considered "not currency" (see section 14.4.2 "CBSA Memo D20-1-1 (Sep 10, 2008)").

He effected CBSA policy via the "Public Safety, Defence and Immigration" office of the Department of Justice, specifically through Lydia Ott, who was later promoted to "Director and Senior Counsel", while the office was renamed as adviser to the Canadian Armed Forces, while remaining under the public safety umbrella. This department is the bridge between the CBSA and Gleeson.

He remained in charge of policy making for the CBSA even after he was bribed as Federal Court judge, continuing to use Ott and her department as proxy, where he revised (See section 14.4.3 "CBSA Memo D20-1-1 (revised Sep 1, 2015)")

[200] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

9.5.4. The UN Human Rights consultation

In his presentation at the 2014 consultation[201], Gleeson completely disregarded Naluwairo's views, and doubled down on his policy, and states:

- "deeply involved in major reforms to the Canadian military justice system since the late 1990s"
- "military court or tribunal is part of, not distinct from, the "ordinary courts" within the state"
- "The seminal articulation in Canadian Law of the purpose of a military justice system is found the in the Supreme Court of Canada Decision of Généreux in 1992"
- (partially) cites the same Lamer paragraph on the purpose of military tribunals as Naluwairo does[202], although without acknowledging Naluwairo's work. Gleeson takes a different interpretation of the same paragraph.
- Highlights that prior to his amendments the military tribunals had no jurisdiction over sexual assaults. The sexual assault is an overarching preoccupation of Gleeson's, and one which is specifically provided for in his amendments.
- Highlights the need for more severe punishments by military tribunals.
- Makes multiple statements defending the virtues of his amendments.
- Takes the view that "military discipline" is paramount and over-rules the principles of justice.
- Cites a UN paragraph with the wording "fair trial before a **competent**, independent and impartial court", but refers to the military court as "**compliant**". Although these two words begin with the same four letters, their meaning is not similar at all, much less interchangeable. Gleeson argues that the military court that complies with policies he sets is therefore, accurately described by the UN's **competent** court wording.
- He argues that in post-conflict states (a reference to his Yugoslavia experience), that military courts can "effectively and expeditiously deal with the evidence and alleged perpetrators" - this is word soup. Certainly Canada's military has no jurisdiction in Yugoslavia, nor is justice's fundamental pur-

[201] Patrick Gleeson Presentation at 2014 United Nations Consultation

[202] R. v. Généreux [1992] 1 S.C.R 259

pose to solely “deal with evidence and perpetrators”.

- Argues that purpose of “Canadian Military Justice Legislation” (his capitalization) is to “to contribute to respect for the law and the maintenance of a just, peaceful and safe society”
- Argues that military court principles should be seen as integral, or be integrated into the nation’s “general justice system”.

In this presentation, Gleeson does not mention that he was author of the National Defense Act amendments. Instead, he attributes the amendments to the Parliament, describing them as “… Parliament of Canada extended jurisdiction to prosecute sexual assault as part of a major military justice reform package in the late 1990s”. While this is not an outright lie, it is disingenuous to disguise the true origin and inspiration of the amendments.

9.6. Gleeson’s terrorist financing efforts

Gleeson has been involved in terrorist financing and money laudering since 1997-1998 when he became involved in the Blueprint plan to enable Bank of Nova Scotia’s import of gold bars:

- 1997-1998 - see section 14.2 ”What is The Blueprint”
  - he becomes aware of the Scotia-Mocattta gold-bar smuggling plan, contributes “AMPS” to the “Blueprint”
- 2001-2005 - see section 14.1 ”CBSA created with Gleeson’s participation” and section 14.3 ”Analysis of the CBSA legal structure”
  - he undertakes to administer the “non-monetary gold” policy for Scotia-Mocatta as part of restructuring the CCRA into CBSA following 9/11
- 2005-present - maintains various CBSA policy, acting as an unofficial director
  - including CBSA Memo D20-1-1, under which “non-monetary gold” and gold currency are treated as “not money”

- October 2010 - authors the CBSA Precious Metals Bulletin to assist Khaled Nawaya move $1M through the CBSA. See **??** "**??**"
- 2011-2012 - Gleeson's "non-monetary gold" policy is used by Omar Kalair and Panchbhaya (of UM Financial fame) to launder $4.3M my taking 32kg of gold bars to Egypt to pay "Muslim scholars". Some of the scholars were *unindicted consipirators* in 9/11 attacks, like Dr Zakir Naik[203],[204],[205]. Dr. Naik is an advocate of Sharia Law, which prohibits profit from interest on mortgages. See section 8.2 "UM Financial incident".
  - UM Financial was providing sharia-compliant mortgages, and was organizing events for scholars to speak to Canada's muslim immigrants.

While these incidents have become public due to poor execution, it is very likely that much more money is laundered across the border, quietly, thanks to Gleeson's CBSA D20-1-1 "non-monetary gold", "non-circulation currency" policy, and his Precious Metals Bulletin.

The effect of Gleeson's "justice" work is to cover up and nurture rapists. By 2021, Canada's Armed Forces has become a cesspit of rapists[206]

Following the 1992 *R. v. Généreux*[207]_ finding that the military tribunal lacks "independence", Gleeson embarked on a 20 year mission to rectify the lack of independence. After his initial 1998 amendments to the NDA, aimed to introduce a plausible illusion of independence, several judges found in subsequent

[203] *Canada tells Muslim speaker to stay home, imam says*, Toronto Star, June 22, 2010 - mentions Naik had a 5-year visa and had visited Canada in 2009 - https://web.archive.org/web/20141011003202/https://www.thestar.com/news/gta/2010/06/22/canada_tells_muslim_speaker_to_stay_home_imam_says.html

[204] *Decision to exclude Dr Zakir Naik upheld*, UK Government website, November 5, 2010 - https://web.archive.org/web/20190723181752/https://www.gov.uk/government/news/decision-to-exclude-dr-zakir-naik-upheld

[205] *Controversial Muslim televangelist Zakir Naik banned from Toronto conference*, National Post, Jun 22, 2010 - https://archive.ph/20120716225500/http://news.nationalpost.com/2010/06/22/controversial-muslim-televangelist-zakir-naik-banned-from-toronto-conference/ ## Nurturing rape in the Canadian Armed Forces

[206] A military in crisis: Here are the senior leaders embroiled in sexual misconduct cases (https://www.cbc.ca/news/politics/sexual-misconduct-military-senior-leaders-dnd-caf-1.6218683)

[207] R. v. Généreux [1992] 1 S.C.R 259

reports that the tribunals still lacked independence:

- First Report (2003, "the Lamer report")[208]
- Second Report (2011, "the LeSage report")[209]
- Third Report (2021, "the Dunne report")[210] (also See Dunne commentary "Military Justice Past its best-before date"[211])
- Fourth Report (2022, "Arbour report")[212]

Notably, a previous report on military justice[213] (by former SCC chief justice Dickson March 17, 1997, ie, pre-dating Gleeson's amendments) did not address the issue of independence of the tribunal. The lack of independence had been found by the SCC in 1992, and it was not disputed. At the time of the first report, it was accepted even by the CAF that the tribunal was not independent and therefore it did not have the ability to imprison people. Thus, studying the independence of the military tribunal was seen as unnecessary by chief justice Dickson.

The view of the SCC in 1992 was that it is inherently impossible for the military tribunal to be independent, not that independence could or should be retro-fitted.

Following each independent report on "military justice", finding persistent lack of independence, Gleeson acted on the recommendations by revising the "justice" sections of NDA, tweaking various provisions, and aiming to improve the illusion of independence. Although sexual assault was not specifically a concern in his 1998 amendments, it was added in later amendments, meaning that jurisdiction over sexual assaults

[208] The First Independent Review, September 3, 2003, Antonio Lamer

[209] Report of the Second Independent Review Authority, December 2011, Patrick J. LeSage

[210] The Third Independent Review of the Canadian Military Justice/Discipline, 5 January 2021, Timmothy J. Dunne

[211] Military Justice Past its "best-before" date - commentary by Tim Dunne, Feb 2016 https://military-justice.ca/wp-content/uploads/2018/12/Best-Before-Date.pdf

[212] Report of the Independent External Comprehensive Review, Louise Arbour, 20 May 2022

[213] Report of the Special Advisory Group on Military Justice and Military Police Investigation Services, March 17, 1997, Brian Dickson - https://military-justice.ca/wp-content/uploads/2018/12/Report-of-the-Special-Advisory-Group-on-Military-Justice-and-Military-Police-Investigation-Services.pdf

by members of the CAF ("soldiers") were exclusively the court martial's. At the same time, Gleeson added provisions that "military judges" could not judge officers above their rank. Practically, this means that "military justice" does not apply to officers above the rank of colonel. Taking the sexual assault provisions together with the rank provisions means that sexual assault by high-ranking officers was exclusively for the army to deal with, but that "military judges" could not judge them; in other words, open-season for the high-ranking officers to engage in sexual assaults.

By 2014, when Gleeson retired, the policies he created as Director of policy research and the legislation he was *de facto* maintainer of, were to the advantage of his bosses, especially those in the subset of high-ranking officers with interests in rape, but not in prison. Thus, his efforts were a source of job security. It is beyond the scope of this investigation to understand exactly how his vision of "military justice" became a matter of job security, but as the CBC expose[214], rape in the CAF is an inseparable part of the establishment today. Those officers suspected of rape are still protected by the arrangement that court martial's can't touch them, and the belief that Canada's justice system does not apply to them.

Today, it is the Minister of Justice/Attorney General duty to prosecute crime, so it would be his job to bring the rapists in CAF to genuine justice. However, the AG needs Gleeson to protect Trudeau in the CBSA/money laundering case (T-1450-15). It would likely disenfranchise Gleeson if his high-ranking friends in the CAF would suddenly be charged. Therefore, the AG's logical politically advantageous calculus is to keep Gleeson on its side as long as possible (more job security). This has meant that Gleeson was allowed to pursue his following interests:

- reform of the CSIS (ie, the series of "national security" work done in collaboration with Crampton, Kane and Brown)

[214] A military in crisis: Here are the senior leaders embroiled in sexual misconduct cases (https://www.cbc.ca/news/politics/sexual-misconduct-military-senior-leaders-dnd-caf-1.6218683)

9.6.1. CSIS Reform

[215] (which is likely Gleeson's own amendment to CSIS Act)

9.7. Correlation to psychopath characteristics

Gleeson's career is analyzed through the prism of the 7 characteristics of psychopathy identified by Preston Ni in his "7 Characteristics of the Modern Psychopath" blog post[216] and by Sara Lindberg in her blog post "What Is a Psychopath?"[217].

1. Pathological Lying and Manipulation

   Between 1996 and 1998, Gleeson authored the 1998 amendments to the National Defense Act[218], in incognito fashion. It was not publicly known that he was the author of these changes until 2014 when in his biography on the occasion of being awarded the Queen's Counsel title[219], he describes his role as "instructing the drafting of legislation".

   He also describes his interactions with members of Parliament as "assisting Parliamentarians", which is an admission of manipulation.

   The QC award itself seems to have been initiated by Gleeson himself, as shown below in the superiority complex analysis, which also indicates some manipulation was necessary to get this title awarded by the Prime Minister.

   (1) In *Dixon v. TD Bank Group*[^2021_FC_101] Norris (judge) relies on the circular logic at para 54

[215] "duty of candour" - https://www.parl.ca/DocumentViewer/en/44-1/bill/C-331/first-reading

[216] https://www.psychologytoday.com/us/blog/communication-success/201810/7-characteristics-of-the-modern-psychopath

[217] https://www.healthline.com/health/psychopath

[218] Acts of the Parliament of Canada, 36th Parliament, Chapter 35 (pages 253-352)

[219] Gleeson Biography dated 2013-12-16 - https://www.canada.ca/en/news/archive/2013/12/military-lawyer-honoured-among-federal-queen-counsel-recipients-who-have-demonstrated-exemplary-service.html

of the appeal judgement[220] to dismiss Dixon's claim of bias/partiality of Prothonotary Aalto, in claims related to rights. I sense Norris is covering up actual wrong doing by Alto, which is shown below as readily manipulated by Gleeson. Norris has not victimized me directly, to my knowledge, so I plan to look into his conduct separately.

[2021_FC_101]: Dixon v. TD Bank Group, 2021 FC 101

Lies by deflection

Gleeson frequently uses deflection as a deception mechanism, using rationalizations that seem plausible on the surface, but do not stand up to rigorous scrutiny.

By way of analogy, a child explaining that the "dog ate my homework" as an excuse for not submitting his work seems plausible (it's in the realm of possibility that a dog would chew up or ingest some paper), and it may be completely believable in the child's mind, but if the facts were examined, the truth is that the child played video games instead of doing his homework.

Examples of Gleeson's lies by deflection

(2) In …

(3) In …

(4) In …

(5) In …

(6) In a teleconference on June 4, 2020[221], Gleeson shifts focus away from the fact that he's not allowed to be further involved in the motion. The Federal Courts observe the principle that a judge must perform his duties to the best of his abilities, and that parties are required to make their best case. The

[220] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[221] Teleconference with Gleeson June 4, 2020 – https://drive.google.com/file/d/1bpNsUOAck5jjqXKKqKv9bXzGweDq1kkT/view?usp=drive_link

courts hold that parties are not entitled to make a second attempt in case one of their motions fails due to lack of effort. There is no "re-judging" permitted. This directly means that a judge whose judgement is quashed, does not get a second opportunity to make his "best effort" - intuitively, there is only one "best" effort, and it applies both to parties and judges. This principle is consistently applied in the Federal Courts. Gleeson uses the "seized" language to shift focus from this held principle.

What makes this plausible is that the phrase "being seized" is used in judicial writings with two meanings.

What makes it a lie is that being "seized to a proceeding" does not exist as a principle. The only people who can be genuinely described as "seized to the proceeding" are the parties to the dispute. Neither can disengage until the proceeding's final disposition. All court personnel's involvement is transient. Determinations are assigned by a court administrator to any judge who is available, without regard to the topic. The separation of administration and adjudication tasks is in fact a key safeguard intended to guarantee that a corrupt judge cannot exercise control over proceedings he has an interest in. Without this safeguard, a court is just a circus, a judgement dealership.

Gleeson uses the "seized" language so casually as to imply it's entirely a normal procedure (that he nonetheless feels compelled to mention). He offers no explanation to what might make him "seized", inviting the audience to infer that it must be some ordinary "nothing-to-see-here" event, and that the audience is expected to have informed themselves about. It implies that the audience who doesn't immediately "get it" is uninformed or not knowledgeable about the the workings of proceedings in the courts. This language is a lie, and little more than psychological bullying.

(7) In …

(8) In …

Example of manipulating Parliament - audio recording 40th Parliament C-41 hearing March 23 2011[222] -

[222] 40th Parliament C-41 hearing March 23 2011

Gleeson is commanding the Standing Committee on National Defense. His demeanor and command of the room is sickening. Drafts are incorrect or incomplete. The Members of Parliament are rushed to pass Gleeson's amendments without proper review. He displays complete lack of (modesty). He's brushing off Parliament's concerns over procedural fairness. He's of the opinion that the bill can be passed without adequate review. "informal discussion document"

> **Gleeson**: It's certainly feasible, but it's…. Obviously I'm not in a position to talk about what government policy would be on that issue, but if this clause came out, the bill doesn't collapse by any stretch of the imagination.

This characteristic is highlighted **yellow** in summary appeal decision 2019 FCA 214(**annotated**)[223]

2. Lack of Morality

   Following his 1998 amendments of the NDA, Gleeson has been the main driver of punishment policy in the CAF, under various court-martial related assignments, beginning with "Director of Law Military Justice Policy and Research" in 2000[224]. He has continued the role of policy-maker even post his appointment to the Federal Court, where in *R. v. Hoekstra*[225], he sentenced Mr. Hoekstra to 14 months imprisonment on the basis of policy, referring to policy he had made as director of policy.

   Punishment by policy means the punishment is known before a crime is even committed. The circumstances of the offense are largely irrelevant, while the policy is the main consideration. Whatever extenuating, or indeed aggravating circumstances there are, play little if any role in the sen-

[223] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[224] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[225] R. v. Hoekstra, 2017 CMAC 5

tence; inherently this means the punishment given is not for the crime actually committed, but for the crime the policymaker imagined.

By way of analogy, the following thought exercise scenario illuminates the problem:

> On planet Justicia there are only two human inhabitants. The statute on murder is that it is punished with 1 to 10 years imprisonment, and the logistics of administration of justice are always met (possibly by automated or remote-control from Earth). A crime committed can always be punished. Inhabitants cannot leave Justicia, nor can other people ever visit. At some point, one person kills the other. Question: what is the just, moral judgement of the crime?

> A moral person, thinking the matter through, might decide that the killer has in fact punished himself. He will never see or communicate with another human being for the rest of his life. The planet has become his prison, and his sentence is a life-term, more severe than the 1-10 year range provided by statute. A moral judge would likely decide no further punishment is needed, in light of the circumstances.

> On the other hand, an immoral person would blindly apply the existing policy (a specific length of time in the 1-10 year range), and would have the killer imprisoned for that length of time. The immorality comes from failure to see that the killer has just chosen his own sentence; a human being, being a social person, requires contact with other humans, and imprisonment is a punishment specifically because it removes the ability to have free contact with others. Not only does imprisonment in a cell not accomplish anything in this circumstance, but it only satisfies the policymaker's pursuit of control, without regard to the punished person's already guaranteed suffering.

Creating punishment policy is inherently immoral, because it requires the trier of fact to give a 'canned' judgement and punishment, rather than one that precisely fits the circumstances of the offense.

Gleeson's entire career is an exercise in immorality.

3. Rule Breaking

In 2019 FCA 214[226], Gleeson's judgement was quashed because it was found to break Rule 106(b)[227], and dismissing a proceeding without determination. This is a clear demonstration of inexcusable disregard for rules.

After the proceeding was returned to the Federal Court for redetermination, Gleeson declared himself "seized of the cause" and "Case Management Judge", and accepted instructions from Derek Edwards, which he describes as "informal motion". None of these explanations are permitted by the rules of the Federal Court.

A normal judge would have been embarrassed to have his judgement quashed for being unjust to such a gross degree, but Gleeson doubled down. He presently holds the proceeding hostage, "managing" it to indefinite postponement.

In 2018 FC 298[228], also see "What is the appeal", Gleeson provides the evidence that he then uses to justify the judgement. Fundamental justice requires the judge to consider only evidence provided by the parties to the dispute. Impartiality requires that the judge does not participate by researching and providing his own arguments. This is rule-breaking to an obscene level, and is why on the appeal, one of the grounds is that Gleeson acted "partially", ie, in service and on behalf of the defendant.

In the circumstantial analysis of the Summary Judgment motion below, it is shown that although Gleeson is expected to act as an impartial judge he initiated the motion on behalf of the Defendant. This action was why he was bribed with the judge position, and which he executes loyally. It is also gross rule breaking, as judges are expected to not also be directly involved in the disputes they

[226] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[227] Federal Court Rule 106(b) - re separating claims

[228] 2018 FC 298 Gleeson decision on motion for summary judgement

adjudicate.

4. Lack of Empathy and Cold-Heartedness

In civil proceedings, the primary way judges express empathy is by giving a judgement that accurately fits the merits of the case, including the cost award, which is an objective measurement of the empathy shown. When a judge restores justice by awarding costs that accurately compensate the wronged party for damages incurred unjustly as well as his time and opportunity cost in fighting the injustice, it would be seen that the judge demonstrated the correct amount of empathy. The amount of damage can be accounted for and expressed with an exact dollar and cents figure, and so is the remedy award. A civil case can be reduced to a number and an order for remedy.

When the remedy is precisely equal to the damage, it can be said objectively that the wrong is compensated, and that the judge demonstrated an accurate amount of empathy.

5. Narcissism and False Superiority Complex

The word “Parliamentarians” he used to describe his role in the 1998 NDA amendments is disrespectful and shows superiority. It is equivalent to someone using the word “bureaucrats” to refer to government officials, or “pigs” to refer to police officers (The practice of referring to police as “pigs” had its original in England in the early 19th century, before which it had been in more general use as a term for a person who was widely disliked[229])

Although the word “Parliamentarian” may be commonly used in informal settings, it is not appropriate in an official context, such as the Queen’s Counsel title award[230], specifically because it puts down an entire class of individuals, and thus demonstrates a superiority complex. The last two paragraphs of the title award announcement are cut-and-pasted from Gleeson’s long form biography[231],

[229] https://bostonraremaps.com/inventory/earliest-image-police-as-pigs/

[230] Gleeson Biography dated 2013-12-16 - https://www.canada.ca/en/news/archive/2013/12/military-lawyer-honoured-among-federal-queen-counsel-recipients-who-have-demonstrated-exemplary-service.html

[231] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content -

which simultaneously demonstrate some manipulation. The QC award text should be worded by the person awarding the title, in their own words.

The fact that Gleeson's words are featured in the announcement shows that Gleeson himself may have requested the title, and manipulated the PM into granting it. The first of four paragraphs of the announcement is generic boilerplate, and would apply equally to hundreds or thousands of lawyers. A distinction award ought to clarify what makes Gleeson distinct from other lawyers, and the announcement does not contain any indication of merit.

There is no public record of Gleeson acting in an attorney capacity, ie, advocating publicly, on behalf of a client. There is no public record evidence that Gleeson has had any client-attorney relationship with any entity, private or government, so the announcement's claim that Gleeson demonstrated oral and written advocacy doesn't appear genuine.

It is very difficult to see what might have motivated the Prime Minister to select Gleeson for the award at his own honest, genuine initiative. Given the presence of Gleeson's wording in the announcement shows that the PM had nothing meaningful to say to explain the initiative. Typically this award is given when a lawyer is nominated by his peers, and the nomination would contain an impassionate argument for the honour, which would necessarily be worded by the nominator; a fragment of this impassioned argument would be expected to be given as motivation for the award.

Given Gleeson's lack demonstrated written advocacy skill, the title of QC does not fit him. Certainly a lawyer who does not have a superiority complex would have declined the honour, because he should know that he would be seen by his peers as 'fake', or favoured for the honour for reasons other than those stated.

The QC award does not make sense in Gleeson's case, and on the balance of probabilities, Gleeson himself requested the title, demonstrating narcissism and a superiority complex over lawyers who have genuinely demonstrated advocacy skill, and over "Parliamentarians". There is no shortage in

https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

the public record of work done by public service lawyers which demonstrates merit.

This characteristic is highlighted **light blue** in summary appeal decision 2019 FCA 214(**annotated**)[232]

6. Gaslighting and Psychological Bullying

   This characteristic is highlighted **red** in summary appeal decision 2019 FCA 214(**annotated**)[233]

7. Lack of Contrition and Self-Serving Victimhood
8. The "Situational" Sociopath or Psychopath
9. "Take what you want" attitude

9.8. Architect complex

https://scottmanning.com/content/the-architect-transcript/

9.9. Irrational thought process

9.9.1. Use of circular logic

Circular logic, or circular reasoning, is invalid because it doesn't actually provide any evidence or reasoning to support a conclusion. Instead, it assumes the conclusion is true from the outset, often by restating the premise in different words without offering any new information or evidence.

It is unusual for a competent lawyer to use circular logic in argument, because it is unlikely to convince a rational person. However, a partial lawyer, as in one working in the interest of his client, may resort

[232] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

[233] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

to circular logic if it's the only argument available which is not an outright lie. Generally, one would expect a lawyer to recommend settlement out of court rather than employ circular logic, because circular logic makes him appear incompetent. Some lawyer may in fact be incompetent, and rely on circular logic without even realizing.

It is even more unusual for a judge to employ circular reasoning, because a judge is supposed to be particularly competent, and also not motivated by interest. An impartial judge would have no motivation to deliberately resort to circular logic.

When a judge is seen to use circular reasoning, two reasonable explanations exist:

1. he is partial, working for one of the parties, and/or
2. he is incompetent

Furthermore, a partial (bribed), but competent judge would be expected to rely on omissions or ambiguity to achieve their goal rather than easily detectable errors like faulty logic. Their exploits would have to pass for plausible errors like an honest judge might make, ie well disguised logic fallacies.

Use of circular logic is a rare enough occurrence among judges that it can be used as an individual fingerprint.

9.9.1.1. Circular logic sample 1 Gleeson uses circular logic at para 1 of his summary judgment[234] and first reason in his amendment orders[235]. He says the summary judgement was decided on the basis of the original statement of claim, as the motion for amendment was purportedly decided "separately" (and dismissed). He also says that in the motion for amendment he considered that the statement of claim is limited to one issue, a (defective) finding he made in the summary judgement at para 32[236]. The circular logic is that the summary judgement is allegedly made on the bases of the denied amendment, and the

[234] 2018 FC 298 Gleeson decision on motion for summary judgement

[235] Gleeson Order on Motion to Amend Statement of Claim, Mar 16, 2018

[236] 2018 FC 298 Gleeson decision on motion for summary judgement

amendment is denied on the basis of the finding in the summary judgement.

9.9.1.2. Circular logic sample 2 In the summary appeal[237], at para 57, 63 and para 3, Gleeson uses circular logic. At para 3, he describes the "background" that I "failed" to declare, and that this failure was "allegedly" a contravention. This description makes it seem that the "failure" is a proven fact, while the conclusion of "contravention" was disputed. At para 5, he proceeds to describe the real dispute, ie, whether there was a "need to declare". Then, he argues in paragraphs 31-49 (including some novel arguments), that there was a requirement to declare. Gleeson spends no time on finding that the failure "fact" logically leads to a "contravention" finding.

The combination of argument on the "failure" and lack of treatment of the link to "contravention" betrays that in Gleeson's mind, the two terms are synonymous in the *Customs Act* context, and that proving the "failure" implies a finding of "contravention". Given that the two terms are synonymous, it means that Gleeson begins with the presumption of "failure" at para 3, but then engages in 18 paragraphs of "proof", and finally states the presumption as a genuine conclusion. The fact that the conclusion is the same as the starting premise makes his reasoning circular.

9.9.1.3. Circular logic sample 3 In his argument that the coins are both "currency" and "goods" Gleeson explains the contradiction by saying that legislation is sometimes contradictory. He argues the existence of contradictions in legislation means it is valid to interpret the "money" definition as classifying coins as "goods". The premise that "legislation is contradictory" is also used to justify that "a contradictory conclusion is valid".

Of course, it is not true that legislation is contradictory. It would not be logical for Canada to make contradictory legislation. Where genuine contradictions do occur, the logical explanation is that they are not

[237] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

intentional, and thus, either the true intention was not correctly interpreted, or the legislation itself is faulty.

It is however true that sometimes, interpretations of legislation are contradictory, but these are interpretations in different contexts. (as a simple demonstrative example, the interpretation "copying a song is a violation of copyright" is valid in the context where the person copying does not have a license, but is not valid where the person does have a license, of where the person is the rights holder, and is not valid where the copying is protected by fair-use legislation, or other exceptions). Legislation usually appears contradictory when interpreted superficially.

Consider the following practical, relevant example.

The Charter specifies at s.11(d) that persons have the right to be presumed innocent until proven guilty according to law in a fair and public hearing by an independent and impartial tribunal. This provision was enacted in 1982. At the same time, the NDA allowed that persons may be proven guilty by a military tribunal (In 1982, this was not an independent or impartial tribunal, and it remains so today). It was an apparent contradiction between the Charter and the National Defense Act. This exact contradiction was the topic of *R. v. Généreux*[238], where the SCC analyzed, in 1992, the intent of legislation as it stood on 27th of May, 1989, when Private Généreux had been found guilty by a military tribunal. The SCC resolved the apparent contradiction by deciding that the Charter overrides all other legislation, including the NDA.

Typically, circular logic relies on a premise which is in fact true, but the logic construction of the argument is invalid. However, in this example, the premise is not even true. There is no contradiction because the *Currency Act*, and also the US counterpart (which is relevant in the T-1450 case), specifically provide that currency cannot be used as anything "other than" currency. This was put before the court at para 216 of response[239] to the summary motion:

[238] R. v. Généreux [1992] 1 S.C.R 259

[239] Plaintiff Response to Summary Motion - https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/T-1450-15%20Response%20to%20Summary%20Judgement%20Motion.pdf

> **Plaintiff Response to Summary Motion, para 216:** In a letter dated January 21, 2015, to the Recourse Directorate, the plaintiff offered further arguments based on the Currency Act and US Title 31 in support of his position (TAB 63), showing how coins issued under those act **may not be melted or used any way other than as currency**, and also explaining, and emphasizing, how the Excise Tax Act defines the coins in question as financial instruments. Additionally, the plaintiff pointed out that the Customs Tariff is not a taxing statute, evidenced by a warning stated in the Customs Tariff itself, and instead, the authority of the Customs Act is given by the Excise Tax Act. The plaintiff reiterated the request for statutory references backing up the position of the CBSA.

Ironically, the interpretation that "contradiction is valid" also obliterates the Minister's hopes to defend the 3rd claim of the Action. The 3rd claim is that the CBSA facilitates money laundering. The basis is that it allows currency such as gold coins to be imported without reporting per the *Proceeds Act*. If the coins are currency, it follows that non-reporting importation amounts to Money Laundering. Even the Minister's attorney, Mr. Peterson, admitted this conclusion at the Appeal Hearing. Circular logic is not only invalid, but even accepting that Gleeson works for the Minister, it defeats the Minister's (Gleeson's client) own case. This is incompetence to a mind boggling extent. The Minister's explanation that "coins are goods, not currency" was explicitly designed to justify why the CBSA cannot be seen to facilitate money laundering. Gleeson's alternate explanation that "coins are currency **and** goods" renders that justification meritless; it's an explanation that a competent defender should not have attempted.

9.9.1.4. Circular logic sample 4

9.9.2. Difficulty with conditional logic

Conditional logic, often expressed as "if A, then B" statements, is a fundamental concept in logic and reasoning. It establishes a relationship between two propositions: the antecedent (the "if" part) and the consequent (the "then" part).

Conditional logic helps us reason about cause and effect, make predictions based on given conditions, and draw conclusions from premises.

Reversing a conditional, also known as the converse, is not valid because it doesn't always hold true logically.

(9) **EXAMPLE CONDITIONAL LOGIC**

Original Conditional: If it is raining (premise), then the streets will be wet (conclusion). (Invalid) Converse: If the streets are wet, then it is raining.

Reversing the conditional is not valid, because the converse is not necessarily true. The streets can be wet for many reasons.

Gleeson has difficulty with this fundamental logic, as shown at:

(10) At para 27 of his judgement 2018 FC 298[240], having thoroughly thought about the relationship between a decision by a minister ("if A, then B") and the way it can be appealed ("if B, then C"), he concludes that the appeal can only refer to the decision (i.e., C is only about B). This error of logic was explained by Gauthier at para 25 of the appeal judgment[241] where she even includes the wording "clearly indicates" emphasizing that there should have been no confusion about this simple deduction. Gauthier's explanation was aided by a counterexample at para 24, of how an appeal is logically constrained to refer to a single issue.

In para 27, Gleeson quotes Judge Shore in *Nguyen v Canada*[242], seeking to legitimize his assertion that the action can only be about the minister's decision (ie, CA s. 131), and nothing else. Judge Shore emphasizes that the only way a s. 131 decision can be appealed is via a s. 135 action. In conditional logic terms, "If a s. 131, decision is made (premise), the only available recourse is a s. 135 action (conclusion).". However, this does not imply that the only purpose of a s. 135 action is a

[240] 2018 FC 298 Gleeson decision on motion for summary judgement

[241] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[242] 2009 FC 724 - Nguyen v. Canada

s. 131 decision. Gleeson interprets this simple conditional to say "A s.135 action can only be about a s.131 decision".

9.10. Illiterate cognitive ability

By cognitive ability I mean the ability to understand the meaning, spirit and purpose of written word. Without this ability, someone who is able to recognize letters and words is nonetheless not truly literate. The purpose of reading and writing, and of written word, is to communicate ideas in a written medium, as opposed to verbally. If the purpose of reliable written communication is not achieved through the skill of reading glyphs and words, then literacy is not achieved. By "illiterate cognitive ability" I mean the ability to read words but not understand meaning, or an ability to communicate no better than someone's who cannot read and write at all.

Is Gleeson really illiterate, or is he performing simple semantic manipulation, by parsing words in an order that suits his purpose? In either case, this is a failure at the "remember" level of Bloom's Revised Taxonomy[243].

There are many examples in the public record where Gleeson's interpretation demonstrates such illiterate cognitive ability. This characteristic is useful in attributing authorship of plagiarized text (ie, written word and ideas that someone else is claiming as their own words) to Gleeson. Given the rarity of this condition in the legal profession, it can be used to reliably fingerprint Gleeson's ideas.

One possible explanation for how Gleeson is able to get away with this deficiency as a lawyer is that unlike lawyers hired for government work after graduation, he got his lawyer education after joining government/Canadian Armed Forces[244]. His lawyering ability was never scrutinized before employment, while other lawyers must demonstrate it before being hired.

[243] Introduction to Bloom's taxonomy at Wikipedia - https://en.wikipedia.org/wiki/Bloom%27s_taxonomy

[244] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

9.10.1. *Généreux*[245] misinterpretation

At the 2014 UN consultation, Gleeson quotes one paragraph of *Généreux*[246], recognizes key words related to the narrative he seeks, and claims that *Généreux*[247] supports his "military justice system".

TODO: merge with Selective reading comprehension

9.11. Selective reading comprehension

There are many examples in the public record where Gleeson's words appear to be the result of an inability to comprehend the sources he cites. This is a pattern that uniquely identifies Gleeson, at least in the legal profession. It's uncommon for lawyers to genuinely be deficient in reading comprehension, as it is a core competency of the profession.

There is also a pattern than whenever Gleeson appears to not understand the cited sources, his conclusions are consistently supporting his agenda. Very rarely is the apparent mis-understanding going against his objective.

Formally this symptom would be described as confirmation bias in comprehension.

Examples:

1. At the 2014 UN consultation, he interprets *R. v. Généreux*[248] decision as enabling or justifying the existence of a separate justice system. Ultimately he built his entire career and the current form of Canada's court martial on this understanding.

   The correct interpretation of *R. v. Généreux*[249] is that Canada's military tribunals cannot make im-

[245] R. v. Généreux [1992] 1 S.C.R 259

[246] R. v. Généreux [1992] 1 S.C.R 259

[247] R. v. Généreux [1992] 1 S.C.R 259

[248] R. v. Généreux [1992] 1 S.C.R 259

[249] R. v. Généreux [1992] 1 S.C.R 259

prisonment decisions, because it would violate the Charter. The purpose of the *R. v. Généreux*[250] proceeding was specifically to determine if the previous decision of the army to imprison Généreux could stand or not. The Supreme Court found that the military tribunal's sentence must be struck; that only an impartial and independent court of competent jurisdiction could hear a case that might result in imprisonment. It was not the purpose of that proceeding to reaffirm the legitimacy of a military tribunal, but to find the boundary of its jurisdiction.

2. At para 3 of 2019 FCA 214[251], Gleeson interprets the dispute as if a failure to report was a fact, and the question was whether or not this fact leads to a finding of a contravention.

This follows his own earlier understanding at para 3 of 2018 FC 298[252], where he correctly describes that the question is about whether a failure had in fact occurred (i.e., was the basis of the minister's decision correct?)

9.12. Demonstrated high-handedness

There are many examples where Gleeson makes statements that are not only unprecedented, but clearly so, from an informed person's perspective. The only support for such statement is the authority that Gleeson has; there is no support in logic or fact to the truth of such statements. Gleeson demonstrates a long-standing pattern for such high-handed statements.

1. As shown at example (10), his statement that the action cannot contain more than one claim is unsupported by facts or logic. Although violations under the *Customs Act* are we well travelled avenue in the Federal Court, no party has ever successfully argued that a s. 135 action is limited to a single claim, as Gleeson states. The fact that he is the first judge in Canada's history to make such a finding should have given him pause. The fact that he chose to go ahead with the far-fetched rea-

[250] R. v. Généreux [1992] 1 S.C.R 259

[251] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[252] 2018 FC 298 Gleeson decision on motion for summary judgement

soning demonstrates high-handedness. Gauthier finds at para 26[253] that there is no support for this conclusion, although she stops short of describing the conclusion as fabricated.

2. He uses the term "collector coins" as if it is a legitimate technical classification under some legislation. The authoritative use of this term that is not supported by any legislation shows he puts his terminology and opinion above the letter of the law.

9.13. Vernacular

In the context of my gold coin dispute, there are several words and phrases which are characteristic to Gleeson. They are enumerated below.

9.13.1. Vernacular - "collector coins"

Gleeson uses the phrase "collector coins" almost exclusively when referring to the coins.

9.13.1.1. McIntyre influence Alastair McIntyre also mentions the phrase "collector coins" in his expert evidence[254] in *Bombay*. However, very little of McIntyre's own technical vocabulary is found in Gleeson's vernacular. It is possible that Gleeson picked up the term from McIntyre, but unlikely he was inspired by that document, because he would have picked up more of the terminology. There are other words in the McIntyre Evidence that later appear in Gleeson's work (eg, "Johnson-Matthey", "Credit Suisse", "bullion", "face value", "stamped")

Both McIntyre and Gleeson use the term "stamped" in reference to the process of minting coins. The correct term would be "struck" when referring strictly to that step of the process, or "minted" to refer to the entire process from cutting blanks, cleaning, polishing, striking, and quality inspection. Working

[253] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[254] Expert witness evidence given by Alastair McIntyre in *Bombay Jewellers Ltd. v. The Queen*, includes resume: https://drive.google.com/file/d/1RwGslDb5f1C4flRV2mco11ZT8ZfsyUkW/view?usp=drive_link

dies are installed in a minting press, and metal blanks (planchets) are struck by the press, transferring the design, denomination and other markings onto the blanks. McIntyre was a sales person involved in the refining process, which explains why he was not familiar with the correct terminology. The word "stamped" in reference to coin minting sounds alien to an informed person, and it is typically not used informally either.

The Wikipedia page from 2010[255] uses mainly informal language: * "minted" used 20 times, * "struck" used twice to describe the creation of the very first coins in Ancient Greece, and medieval coins, called "bracteates" which were only struck on one side. * "stamped" is quoted from an 1883 text "The Types Of Greek Coins" an Archaeological Essay By Percy Gardner

Gleeson uses the term "stamped" 3 times in the Precious Metals Bulletin[256] in October 2010, and the word "minted" also 3 times. One of the "minted" instances is in respect to "bullion bar" - a poor word choice since large bars are typically cast (therefore no minting is involved), although small bars (wafers) are typically minted. Industrial users, institutional investors and jewellers usually prefer cast bars because they are cheaper - they mainly care about the price paid -, while retail investors sometimes prefer minted bars when the intent is to display them and/or sell them easily, although they are slightly more expensive.

On the "balance of probabilities", Gleeson's inspiration is not directly McIntyre's expert opinion letter, but more likely an executive summary of it, which preserves only some of McIntyre's vocabulary.

9.13.2. Vernacular - "face value"

Frequently this appears explained as "denomination" - use of both terms shows the need to "educate", but the term "face value" is a layman term, while "denomination" comes from the Currency Act, and is the correct technical term. An informed person would simply use the "denomination" wording, except

[255] Wikipedia page on "Coin" as it existed in October, 2010 - https://en.wikipedia.org/w/index.php?title=Coin&oldid=389617809

[256] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

when speaking to a layman, he might feel the need to "speak to the audience's level".

On the other hand, an uninformed person might be more used to the "face value" wording, but be aware of the "denomination" word. In this case he spontaneously uses "face value", but initially would acknowledge the technical term, but regard it, in his mind as an alien, awkward, unusual word.

In his summary judgement[257], Gleeson quotes relevant text from the Currency Act at paras 45 and 50, where the word "denomination" is heavily used, then uses it awkwardly as "denominational value" and "denominational or face value" in three places (paras 53, 55, 62), immediately following the quoted use.

He uses the word "face value" spontaneously and naturally (paras 4, 10, 41, 43, 46, 56, 61, 62), ie, both before and after the Currency Act quote.

The wording "denominational value" is an odd, redundant, and overly formal phrase, because "value" is implied in the word "denomination", almost in the way "CD disk" is a redundant form of "CD".

Although he quotes the word "denomination", he never uses it on its own, but always (on three occasions) as "denominational value"

Gleeson's use of "face value" and "denominational value" indicates he is unfamiliar and uncomfortable that "denomination" is a proper word, and prefers "face value" instead. This shows not only that he is not an informed person on this topic, but also his use of the overly formal formulation shows he is keen to mimic a better education.

For example, in Gauthier's judgement[258], paragraph 18, the phrase "*… denomination value was over the limit of $10,000 CAD…*", appears, where he is paraphrasing his own summary from his summary judgement[259] at para 4, where the wording is "*… had a face value of less than $10,000 and therefore…*". Here he is attempting to mimic Gauthier's education using "denomination value" instead of "face value". Gauthier's judgment is dated August 7, 2019, while Gleeson's judgement is dated Mar 15, 2018. More than

[257] 2018 FC 298 Gleeson decision on motion for summary judgement

[258] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[259] 2018 FC 298 Gleeson decision on motion for summary judgement

a year had passed before these two writings, which explains why Gleeson was using the slightly altered form "denomination value" in 2019, rather than the original formulation of "denominational value" in 2018.

In Gauthier's judgement, the superfluous explanation appears early at para 4, "*although their denomination or face value is $220 USD*". Incidentally this is an incorrect use of the word "denomination". It refers to the distinct value of an individual coin. While the combined value might be $220, it is be incorrect to refer to a combined denomination.

In Gauthier's judgement, her task as an appeals judge was to review the judgment of a lower court. It was the decision making process of the lower court that was scrutinized, and she readily found it unjust because of the procedural issue that Gleeson had ignored the Rules of the Court. It was not necessary for her to look into the "coins" topic at all, and she acknowledged readily at para 58 that there were not "sufficient representations by the parties" to allow her to consider the "coins" topic. All wording relating to coins in Gauthier's judgement was irrelevant and outside of Gauthier's scope. All paragraphs on the "coins" topic are authored by Gleeson, in whose mind, the currency-or-goods issue is the issue at bar.

In the "gold coins" dispute, the only individual who makes any argument related to denomination of coins is Gleeson. Neither myself, Peterson, or CBSA Recourse employees (Kendall, Dancause, or Strickland) rely on a "face value"/denomination argument. The first time this argument appears is in Martine Gagnon's March 9, 2015 letter where she relays the "CBSA's Legal Services Unit's opinion" from February 26, 2015. That "opinion" is described as "Memorandum to J. Strickland from L. Ott" in Schedule 3[260] of the Defendant's Affidavit of Documents. Strickland uses this opinion in his final decision, but the "face value" argument is clearly not his. The Feb 26 opinion is Gleeson's, relayed by Ott to Strickland (see section 7.2 "Detailed Gleeson Feb 26 letter analysis")

In his discovery examination[^discovery-by-peterson], Peterson uses the term "their face value" three times (questions 42, 46, 48 on the topic of the currency nature of the coins), comparing it to "commercial

[260] Defendant's Affidavit of Documents, Schedule 2 - showing metadata of communications between Lydia Ott, Jeff Strickland, Gagnon and other CBSA employees, claimed to be covered by "Solicitor-Client privilege"

value". Gleeson's use of "face value" is never in comparison to "commercial value", which means that "face value" as used by Peterson was the result of asking questions on Gleeson's behalf, while "commercial value" was Peterson own contribution (a more legally precise term than "market value" or "intrinsic value" which Gleeson used elsewhere; showing Peterson is likely a quite well-informed lawyer). In Peterson's mind, "face value" is very closely related to "commercial value". If the use of "face value" was in proximity or relation to "commercial value" or a synonym, I would consider that to weaken "face value" as a strong Gleeson fingerprint.

For these reasons, I regard instances of the wording "face value" to be strong indicators of Gleeson's authorship, especially so when combined with the superfluous explanation that "face value" and "denomination" mean the same thing.

9.13.3. Vernacular - "circulation"

In the gold coins dispute, Gleeson is the only party who relies on the invalid "circulation" argument. Conversely, every reliance on "circulation" in favour of the "gold currency is goods" conclusion must be attributed to Gleeson as the true author. This argument is as ignorant and rarely relied upon, as the argument that "a flat horizon" proves "flat earth" is, even among flat earthers.

In layman terms, "circulation" has a well understood meaning, which doesn't need to be rehashed. However, in the legal context of currency, specifically the *Proceeds Act*, the *Customs Act*, the *Currency Act*, and the *Royal Canadian Mint Act*, "circulation" it has specific, technical, unambiguous meaning.

Parliament has chosen to divide Canada's currency into two classes (via the *Royal Canadian Mint Act*):

- ***non-circulation coins*** (s.6 and Part 1 of the *Act*'s Schedule), with denominations from one cent to one million dollars
- ***circulation coins*** (s.6.4 and Part 2 of the *Act*'s Schedule), with denominations from one cent to two dollars

The essential difference is that the dimensions, metal composition, weight and design of ***circulation coins***

are set by Parliament via the *Act*, while the characteristics and design of ***non-circulation coins*** is left to the discretion of the Mint and the Minister of National Revenue, respectively.

Importantly, both ***circulation coins*** and ***non-circulation coins*** are current and legal tender.

The purpose of the ***non-circulation coins*** is to allow the Mint, a Crown Corporation, to seek profit, as guided by its own marketing efforts.

The purpose of the ***circulation coins*** is to supply Canada's day-to-day commerce with coins of a stable technical specification. Stable specifications means compatibility with coin-op machines, point of sales systems, coin counting machines, coin roll wrappers, etc. can be assured, to enable fluid circulation. By comparison, ***non-circulation coins*** do not need to be compatible with fluid circulation in the same way as ***circulation coins***.

The intent is that while both classes are legal tender and can be used for commerce, ie, "may circulate", it is not intended that ***non-circulation coins*** would become so popular in day-to-day commerce that they must be made compatible with coin-op machines, etc. In other words, while both may circulate, it would be unexpected if ***non-circulation coins*** gained wide circulation.

The Mint frequently issues commemorative circulation coins that it expects would be collected rather than circulated. The orders to issue unambiguously show the relationship between collectibility, circulation and status as currency (ie, commemorative coins are "***circulation coins***", they are intended to be collected rather than circulated, but are issued for the purpose of **wide circulation**):

> **SOR/2016-59, rationale for issuing the "Lucky Loonie" olympic coin[a]:** Because these coins are available at face value and circulate widely, public demand is high with many coins being collected and taken out of circulation. Commemorative circulation coin programs contribute to the overall success of the event being commemorated.

[a] Canada Gazette part II, vol. 150, No. 8, SOR/2016-59, *Order Authorizing the issue of a One dollar circulation coin specifying the characteristics and determining the design* - https://gazette.gc.ca/rp-pr/p2/2016/2016-04-20/pdf/g2-15008.pdf#page=33

Whether currency actually circulates, or is collected, or is intended to circulate or to be collected has no

bearing on its status as currency or legal tender. It is invalid to claim that commemorative, collectible, non-circulating, not intended for circulation, or other similar descriptions, take away from the legal status of the coins as currency and/or legal tender. While this simple conclusion may be counter-intuitive to an uninformed layman, a competent lawyer should have no problem understanding the legal language and its intent.

A **competent lawyer** would readily understand that an argument that "currency not intended for circulation is not currency, but goods/merchandise" is indefensible. Even a rational layman can easily recognize the **circular logic** and would conclude that this argument, on the face of it, appears illogical.

The litmus test for Gleeson being uniquely responsible for the "circulation" argument comes from none other that Eric Peterson, who avoids this argument (also see section 7.5.2 "Even Peterson disagrees with Gleeson's defence"), via two samples:

- In-person oral examination for discovery[261] on January 5, 2017
- Peterson memorandum of fact and law[262] on February 26, 2019

In the 2017 discovery document, Peterson never refers to "circulation", even though this was the argument made in the the 2016 motion to strike[263] which he had signed. "Circulation" was also the one and only reason given in the Ministerial Decision[264], so it was **the** only issue to be defended. He hadn't forgotten about "circulation", but didn't believe it. Instead, he was an advocate of the "*pari materia*" argument advanced in his memorandum (see section 7.5.2 "Even Peterson disagrees with Gleeson's defence").

Being an unreasonable, indefensible argument, and given that Peterson himself avoids it, it remains that

[261] Transcript of oral discovery conducted in person by Eric Peterson Jan 5, 2017 - <https://drok.github.io/CBSA-gold/2017-02-28%20-%20Motion%20for%20Summary%20Judgement%20by%20defendant/PetersonDiscovery.pdf

[262] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

[263] Defendant's Motion to strike the statement of claim, August 29, 2016 - https://drok.github.io/CBSA-gold/2016-08-30%20-%20Defendant%20Motion%20to%20Dismiss/Aug%2030%202016%20-%20Defendant%20Notice%20of%20Motion%20to%20dismiss%2016945818.pdf

[264] Ministerial decision, June 1, 2015 - https://drive.google.com/file/d/1O0bTDf7bA-G834j3hOO_GNrbr0urhqi0/view?usp=drive_link

the "circulation" argument/mindset is uniquely Gleeson's, and wherever this argument appears, the true author is very likely, Gleeson himself.

The "circulation" argument first appears on 31 August 2010, in an uncredited ruling by Joanne Lepage (the "Treasure Island Coins ruling"[265]; also see section 7.7.2 "Question 10"), which was forwarded to Kendall by Mike Milne on Oct 31, 2014, via Strickland on April 21, 2011 (see internal letter[266]). Joanne's ruling defines "currency" like this:

> **Joanne Lepage, Aug 31, 2010**[a]: **Currency** includes all foreign and domestic bank notes and circulation coins.
>
> [a] CBSA Ruling to Treasure Island re: status of precious metal coins - This copy was sent to Dancause by Mike Milne on Jan 28, 2015

This definition appears in CBSA's D20-1-1 memorandum in September 10 2008[267]. It likely featured before 2008; I am unable to locate an earlier version.

Gleeson gives the origin of the "circulation" word on February 26, 2015 (See section 7.2 "Detailed Gleeson Feb 26 letter analysis"), which is the definition of "cash" from PCMLTFR. There is a clear reading comprehension error. The word "intended for circulation" in the "cash" definition refers to "notes issued by the Bank of Canada", and not to "coins". The origin of the "intended for circulation" language is the Bank of Canada Act definition of "notes", referred to in s.25(1) of that Act, which give the Bank of Canada the sole right to issue banknotes for circulation:

[265] CBSA Ruling to Treasure Island re: status of precious metal coins - This copy was sent to Dancause by Mike Milne on Jan 28, 2015

[266] November 19, 2014, internal CBSA email where adjudicator Ann Kendall is informed of Joanne Lepage's "Treasure Island Coins" ruling dated August 10, 2010. The wording "**circulation coins**" is emphasized and even underlined in handwriting. It is not clear how this printout of an inbox email came to have handwritten underlining, but this is how it appears in the Defendant's Affidavit of documents. The handwriting is not present in the Jan 28 email to Dancause directly from Milne. - https://drok.github.io/CBSA-gold/2015-11-06%20-%20Affidavit%20of%20Documents%20-%20Defence//T-1450-15_14%20-%20Nov%2019%202014%20Kendall%20receives%20LePage%20ruling.pdf

[267] September 10, 2008 edition of the D20-1-1 memorandum; the earliest available online https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

> **Bank of Canada Act**: **notes** means notes intended for circulation in Canada. (*billets*)

Gleeson's reading comprehension deficiency is analyzed in section 9.2.3 "Reading comprehension deficiency".

I had also recognized and pointed it out in my response to the February 26 "opinion", in a letter dated Mar 17[268]

The fact that the "circulation" argument relies on comprehension error, makes it a unique Gleeson fingerprint. None other other individuals involved appear to have this gross defect.

This also means that CBSA's D20-1-1 memorandum dated September 10 2008, which contained the "circulation" argument is very likely Gleeson's own writing. This is the kind of error that should have been caught on review of the document. The fact that it wasn't caught can only mean that Gleeson has editorial access to the memorandums. This is consistent with the analysis below in the section "Memoranda are parallel legislation"; Gleeson has a long history or legislating by being the primary author of the "military justice system" portions of the National Defense Act. He also "assumed" the position of "Director of Law Military Justice Policy and Research"[269] in the CAF. He is doing the same in the CBSA (assuming a position of directing policy and parallel legislation).

In his summary judgement[270], Gleeson abandons both the "circulation" and "collectability" [sic] argument at para 35 ("regardless of their circulation status or collectability"), because he found "face value" and "statutory interpretation" to make those arguments unnecessary. Ie, in his understanding "statutory interpretation" allows the coins to be simultaneously goods and currency. In his mind, "face value" and "statutory interpretation" is the silver bullet that justifies the minister's decision. He adduces, at para 60, the evidence from *Excise Tax Act* that supposedly justifies his judgement, ie, that currency with a higher

[268] Mar 17 letter to Recourse Directorate (the "Reading comprehension error" letter): Mar 17 letter

[269] Colonel Michael Gibson Biography, dated 2013-12-06 - https://web.archive.org/web/20131220214021/https://www.jmc-cmj.forces.gc.ca/en/biographies-Gibson.page

[270] 2018 FC 298 Gleeson decision on motion for summary judgement

market value than stated value as legal tender is not "money". See also section 9.13.4 "Vernacular - "statutory interpretation"", where Gleeson's unique understanding of this phrase is examined.

As an aside, the evidence he adduces about the definition of "money" would be no help, not only because as judge, he cannot enter evidence on behalf of the defendant, but also because, even if properly adduced by the defendant, that definition is used in the strict context of money paid or refunded in to settle a tax debt.

Having abandoned the "circulation" and "collectability"[sic] terms, after March 18, 2018 (the date of the summary judgement), Gleeson shifts to claims based on "face value" and "statutory interpretation", and so does his vernacular. In the Gauthier judgement, he uses "face value", "collector coins", but not "circulation" or collectibility.

9.13.4. Vernacular - "statutory interpretation"

9.13.4.1. What is "Statutory interpretation" ? Students of law are required to learn statutory interpretation skills as a core competency. This requirement stems from the fact that much of legal practice involves interpreting and applying statutes, regulations, and other written laws.

While all lawyers should have basic statutory interpretation skills, some lawyers, particularly those who work extensively with legislative or regulatory law, may have advanced expertise in this area. For example, Cromwell J. uses such advanced expertise in *Thibodeau v. Air Canada*, 2014 SCC 67, [2014] 3 S.C.R. at para 112, and in that context, he uses the phrase to highlight not his basic competence, that the case revolved specifically around an interpretation issue, where a cogent and enlightened reading of the *Official Languages Act* was key in arriving at a just judgement. A superficial statutory interpretation of this *Act* had brought the *Thibodeau* dispute to the Supreme Court, and a principled, correct interpretation was required if justice was to be restored. Cromwell provided exactly that, by demonstrating the correct application of restrictive approach to interpretation.

When a lawyer speaks the words "statutory interpretation", it is not to highlight their basic competence,

but some advanced expertise.

As an analogy, it would be unusual for a literate person to speak of their literacy while reading a basic text like a newspaper article. However, it may be acceptable for a literature student or professor to highlight that a particularly complex text (eg, a Shakespeare play) requires a level of literacy above the basic to correctly interpret meaning. He might do this by identifying and interpreting literary devices such as metaphor, simile, allegory, alliteration, and irony that Shakespeare frequently employs.

9.13.4.2. Gleeson's use of the term. Gleeson uses the phrase "statutory interpretation" to highlight basic competence, which is not only unnecessary, but also a narcissistic trait. This use does nothing more than communicate he is impressed with himself for a basic skill he is expected to have. Since he graduated law school in the early 1990's, Gleeson has not practiced law. He has not cultivated a proficiency in law, but instead has used his basic competence as a door-opening tool.

As seen in his summary judgement (See section 7.10 "Detailed analysis of Summary Judgement"), he does not perform any statutory interpretation at all, even as he refers to the need to interpret s 12 of the *Proceeds Act* and s.106, s. 131, s.135 and s.12 of the *Customs Act*.

At paragraphs 25-32 of his summary judgement, Gleeson cites the sections of the *Customs Act*, and then instead of interpreting them, he merely cites other judges that had spoken in relation to some of these sections, and draws a conclusion from their sayings. Rather than giving a first-hand statutory interpretation of these relatively simple sections, he gives a second-hand impression.

Eventually, when Gauthier reviewed[271] his second hand impression, she found his finding so poor that it had to be overturned. She said at para 25-26 that "Subsection 135(2) of the *Customs Act* clearly indicates that the Rules apply" and that the case law Gleeson relied on (the other judges sayings) was of "no help here". Gauthier was pointing out, politely but firmly, that Gleeson's statutory interpretation skills are

[271] FCA decision on appeal from Summary Judgement motion annotated with relevance and authorship, signed by Gauthier, but shown to be decided primarily by Gleeson - https://drok.github.io/CBSA-gold/2019-08-07%20-%20Appeals%20Judgments/A-102-18_20190807_R_E_O_OTT_20190807115620_GTR_WBB_RVO_2019_FCA_214-annotated.pdf

failing him.

So, why does an incompetent lawyer with poor basic statutory interpretation skills use the phrase "statutory interpretation"? It's not to highlight advanced expertise, but to give himself the confidence, while hoping to impress those around him who are not professional lawyers.

In *Thibodeau*, Justice Cromwell begins analyzing whether a conflict exists at para 92 by saying "The legal framework that governs this question is not complicated", ie resolving an apparent conflict does not require advanced expertise. This is a comment that means the reviewed judge should have had no trouble with evaluating conflict. Nonetheless, he continues to describe precisely, step by step, how the apparent conflict is resolved.

In his summary judgement, Gleeson attempts to mimic, at paras 68-72, Cromwell's step-by-step example, but fails to apply the principle of restrictive approach to interpretation. The failure to understand "restrictive interpretation" is also demonstrated when Gleeson attempts to conclude that "goods" has a "broad meaning" (see "broad meaning of goods", above).

Gleeson crafted an artificial conflict by saying that the coins are both "currency" and "not currency" or "goods" simultaneously, and attempted to construe a resolution to this imagined conflict to prove that the contradiction was not genuine conflict in interpretation. The problem was that the imagined conflict was not real, ie, while the PCMLTFA and the Currency Act applied to the "medium of exchange" or "money" aspect of the coins, the *Customs Act* did not mention the coins at all. There can't be a conflict if one of the two Acts in supposed conflict does not mention the coins. Cromewell was dealing with an *actual* perceived conflict, not an artificial conflict. In other words, Cromewell's example was no help to Gleeson. Nonetheless, he wanted to demonstrate "statutory interpretation" skills. He was spouting buzzwords, not exercising a basic lawyer literacy skill.

His attempt at conflict resolution was not reviewed by Gauthier, because she had found the *overriding* error that Gleeson failed to apply the Rules of the Court; it was thus not necessary for her to review the soundness of the reasoning on his presumed 'conflict'.

One meaningful detail about his attempt to use advanced statutory interpretation is that he cited Ruth Sullivan, *Statutory Interpretation*, 3rd ed (Toronto: Irwin Law, 2016). This can be considered "the textbook" on statutory interpretation, but relying on the 3rd edition, published in 2016 meant that Gleeson did not already have a statutory interpretation textbook on his shelf, as a competent lawyer might be expected to. This implies he had not already studied this textbook. To him it was merely a "recipe book" that he picked up for the specific purpose of crafting a solution - he was encountering this textbook for the first time. He chose the "Overlap and Conflict" chapter/recipe from the textbook, and proceeded to fit an imagined conflict to it by superficially mix and matching a few words.

By contrast, Cromwell relied on the same conflict resolution techniques mentioned by Sullivan in her other textbook, *Construction of Statutes*, but demonstrated a genuine understanding, by explaining in detail the principle of "restrictive approach", which was mentioned not once, but twice in para 92, which Gleeson was citing. How did Gleeson overlook the key insight of "restrictive approach" that he was quoting Cromwell for?

I note that Cromwell was citing the 5th edition of *Construction of Statutes*[272], which was published in 2008, rather than the current edition from 2014. Cromwell was citing a book from his bookshelf, and principles he had obviously studied in some detail, previously. He was citing the textbook as a reference to insight he had already internalized. This is why Cromwell was able to intelligently make a reasoned argument, not merely attempting to fit words to a puzzle like Gleeson was doing. Gleeson was citing Sullivan as an authority, ie, attempting to persuade that the correctness of his reasoning was a consequence of the Sullivan brand name.

In her review, Gauthier points out that the failure to use basic statutory interpretation is so jarring that it amounts to a failure to reason on the issue before the "Federal Court and the respondent":

[272] R. Sullivan, Sullivan on the Construction of Statutes (**4nd ed. 2002**), at p. 263 https://archive.org/details/sullivandriedger0004sull/page/262/mode/2up?view=theater&q=%22It+is+presumed+that+the+body%22; note - Cromwell refers to 5th edition, 2008. The 5th edition is not available freely online, hence the link provided to 4nd edition.

> **Gauthier, para 26:** None of the decisions relied upon by the Federal Court and the respondent deal with the issue before us or rely on reasoning that could be relevant to the interpretation of the current issue.

She lumps the respondent and judge together. The failure is so obscene to her that it is unlikely these are distinct individuals. This is a polite suggestion that Gauthier understands the two are working together, if there are not outright one and the same.

9.13.4.3. Where used by Gleeson

- February 26, 2015 - letter from "Legal Services Unit" to Gagnon[273]
- April 30, 2015 - letter from "Legal Services Unit" to Gagnon[274]
  - "can be supported by the law through statutory interpretation" - states that Gleeson is planning to use unnamed case law at litigation time (referring to the eventual *Thibodeau* reference and "conflict and overlap", ie. chapter 14 of Sullivan *Statutory Interpretation*, 2nd ed)
- Mar 15, 2018 - summary judgement (paras 68-72, as reference to Sullivan)
  - this was the interpretation of case law alluded to on April 30, 2015.

9.13.5. Vernacular - "collectible coins"

Reference: > 2 Some elaboration or qualification may be needed to assure that "money" in the form of collectible coins, bullion, and similar items is treated as property so that coin dealers, jewelers, and others are not exempt from the BAT. http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437022&productID=106&sG <US Tax Reform Update.pdf>

[273] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

[274] Case Synopsis at CBSA, written May 28, 2015 - https://drive.google.com/file/d/16VkW7IyzohzIxgmye-nxuBehXlx9KHlm/view?usp=drive_link

9.13.6. Vernacular - "bullion", used incorrectly

In his summary judgement, Gleeson uses the term "bullion" awkwardly. He limits himself to quoting the title of part II of the US Presidential Act[275] ("*'Buffalo Gold Bullion Coins'*") which is exactly the same form that Ann Kendall first used when she quoted that Act.

This is an odd way to refer to the coins in question, especially as I, as plaintiff refer to them as "the gold coins" or "Gold Buffalo coins".

Gleeson never uses the word "bullion" in a sentence. I explain the reason for this in section 7.13.6 "Bullion is a new word to Gleeson".

He also uses the word poorly in the Precious Metals bulletin[276], where he compares "coins" to "bullion". As shown in appendix F "What is "bullion"?", the two terms are not directly comparable.

This word is not relevant in this dispute; it is a specialty term which does nothing to advance the case of whether the coins in question should have been seized or not. As the plaintiff, I'm well aware of the term and its use, but don't use it because it is not relevant.

Gleeson too, doesn't explain why this word might be relevant in the proceeding.

However, in his mind, the word is extremely relevant, because he believes it is the magic silver bullet that explains why gold coins are "goods". This association is the central point of the Precious Metals bulletin; there he clearly derives the conclusion that being "bullion" is what makes "bullion coins" something that is "not money", but a "collector item". As I explain in Addendum F, this is a mistaken association. However, it is an association that has been formed in Gleeson's mind, and the trio of "bullion", "collector coins" and "goods" are inseparable concepts to him. Wherever the term "*'Buffalo Gold Bullion Coins'*" is used, it is very likely a manifestation of this inseparable association.

---

[275] "PRESIDENTIAL $1 COIN ACT OF 2005" US Public Law 109-145 - https://www.gpo.gov/fdsys/pkg/PLAW-109publ145/pdf/PLAW-109publ145.pdf Being a specialty term, and having been avoided in the claim,

[276] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

I will note that there is one proper use of the term, in Peterson's Memorandum of fact and law[277]. Peterson uses the terms "Fifty Dollar Gold Buffalo" coins, as well as the term 'bullion', in a well formed sentence: "*the courts found that collector coins and **bullion** are goods for the purpose of the EIPA*". The phrase "*Fifty Dollar Gold Buffalo*" is the same as the claim uses. Mr. Peterson is aware that in order to prove the claim wrong, he must speak to the terms as they are used in the claim; it would serve no purpose to defend different terminology than that used in the claim, especially without explanation.

Although Mr. Peterson appears to have borrowed the "*collector coins*" term from Gleeson, his use of the "*Fifty Dollar Gold Buffalo*" and "*bullion*" is combined with far more competent arguments that Gleeson's motions:

- correctly identified *Hryniak* as the relevant jurisprudence on standards of review, and was readily acknowledged by Gauthier
- made an intelligent argument using the *Export and Import Permits Act* and relied on tangentially relevant case law in *R. v. Behm*, 1969 CanLii 995 (Que. CA.), and *R. v. Vanek*, *Ex Parte* Cross, 1969 CanLii 888 (Ont. S.C.)
- a relevant argument that the EIPA is *pari materia* with the Customs Act on the basis that the EIPA is "related to customs matters", a not completely unreasonable argument, unlike most of Gleeson's arguments

Peterson's memorandum of fact and law clearly demonstrates a thought process at the "Analyze" level of Bloom Taxonomy, compared with Gleeson's motions, which are written at the "Remember" level.

9.13.6.1. Aside to deal with Mr. Peterson *pari materia* defense. There was no opportunity to deal with Mr. Peterson's defense, because the appeal only sought to return the motions to the Federal Court for reconsideration. The appellant did not seek a substitute judgement. If I had, the substitute judgement sought would be that the motion be dismissed, because the relief it sought, to dismiss the action in its

[277] Eric Peterson's Memorandum of Fact and Law on the summary appeal - https://drok.github.io/CBSA-gold/2019-02-28%20-%20Respondent%20Memo%20of%20Fact%20and%20Law/File_A-101-18_20190226.PDF

entirety, is not available under Rule 215.

If the motion had sought something achievable, I would have requested the substitute judgement to vacate the Minister's Decision on grounds that it was unintelligible, and to judge the remaining claims on their merits.

If for some reason, Mr. Peterson *pari materia* defense were in play, I would have rebutted thusly: the *Customs Act* is concerned with "goods" from a Revenue perspective, ie, those things which are imposed with taxes are the "goods".

On the other hand, the *EIPA* is concerned with "goods" from a Permits perspective, ie, it enforces things like *Nuclear Non-Proliferation* agreements, Trade agreement, etc. It is a different set of "goods". Eg. "plutonium" is goods that the *EIPA* is concerned with, but this is a tax exempt commodity that the *Customs Act* is not concerned with, as it seeks to enforce *Nuclear Non-Proliferation*. On the other hand, "tires" are something the *Customs Act* is concerned with, because importing them is a taxable activity, but the EIPA is not at all concerned with "tires". So, while both acts abuse the same word "goods" to mean completely different things, and while both acts are relevant when importing things, they are not in fact *pari materia*, and it is not valid to assume that EIPA "goods" are subject to the *Customs Act* or vice versa.

Also, the 1969 provision that "bullion" required an "export permit" in order to export, that provision has long been repealed, and importing "bullion" was not subject to either import permits in 2015, and it in fact it did not require import permits in 1969, either.

Importing gold has always been permitted without any limitation or tax, while exporting was controlled during war time for national security reasons.

While Mr. Peterson brings a much more competent defense than Gleeson has managed, even this rational defense would have fallen short of being of any practical use, had there been an opportunity to debate it.

9.13.7. Vernacular - PCMLTFA

10. Gleeson Intervention

On Jan 29 2015, John Dancause (Senior Program Manager) and Jeff Strickland (Minister's delegate, the decision-maker) concluded that the coins were not subject to the *Customs Act*, after "long discussions" and a CIT determination[278].

On Feb 3, Ann Kendall sent me an acknowledgement letter for my Jan 21 letter to her. In her letter the tone was final. She did not ask for further info, made reference to final decision, and said "I trust the above is satisfactory"[^kendall-feb-3]. In her mind, the matter was concluded, and the result was one I would consider satisfactory. This letter was just a cryptic summary of the Jan 29 conclusion, indicating she was also acknowledging that conclusion. As she was not authorized to render the final decision, the best she could do is cryptically signal that the seizure would be reversed.

Two weeks later, on Feb 12, a series of communications began between Lydia Ott (Counsel at "Public Safety, Defence and Immigration") and several members of the CBSA Recourse Directorate, including Martine Gagnon (Senior Appeals Officer) and Jeff Strickland.

On May 1st, 3 members of the Recourse Directorate sent 5 emails to Lydia Ott, but Lydia had gone silent. No further email from Lydia is recorded after April 30. This indicates that around April 30 she understood that Gleeson was to be bribed with to the Federal Court and wanted to keep her involvement off the paper trail (discoverable records).

[278] CBSA Recourse Directorate conclusion that the coins are currency, and the seizure should be reversed, Jan 29, 2015

11. Gleeson authored the Motion for Summary Judgment

12. Analysis of the Gleeson martial-court amendments

Gleeson drew inspiration for his court martial from Canada's Chief Justice Lamer, who noted a need for separate military tribunals, and outlined their purpose (*Généreux*[279]). This 1992 Supreme Court Decision on the topic of military justice would have been a primary resource to Gleeson during his 1990-1993 education in law at the University of New Brunswick. This decision specifically dealt with the infringement of Charter rights of soldiers punished by a military tribunal.

In his biography[280], Gleeson says he "instructing on the drafting of legislation", and "assisting Parliamentarians in their consideration of legislative reforms in numerous forums". This information first became public in 2013-12-16, when Harper/MacKay awarded him the Queen's Counsel title[281],[282],[283]. At the 2014 Human Rights Council consultation, Gleeson introduced his efforts as "Having been deeply involved in major reforms to the Canadian military justice system since the late 1990s". In this section, the content of the legislation is analyzed. It is found to be near-sighted, immature, self-contradicting, and incomplete, and even idiotic. Based on the biography admissions, and the characteristics of the text, I conclude that it was the work of Gleeson working alone. Had it been the result of multiple minds, some of the self-contradictions and incompleteness would have been addressed during the collaboration.

[279] R. v. Généreux [1992] 1 S.C.R 259

[280] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[281] Gleeson Queen Council title award announcement

[282] Gleeson Biography dated 2013-12-16 - https://www.canada.ca/en/news/archive/2013/12/military-lawyer-honoured-among-federal-queen-counsel-recipients-who-have-demonstrated-exemplary-service.html

[283] "Legal Officer Receives Rare Honour", The Maple Leaf, May 2014, Volume 17, Number 5 - https://web.archive.org/web/20141111200337/https://publications.gc.ca/collections/collection_2014/mdn-dnd/D12-7-17-5-eng.pdf#page=7 https://publications.gc.ca/collections/collection_2014/mdn-dnd/D12-7-17-5-eng.pdf

The "purpose of military tribunals" quote is offered by Gleeson frequently to justify the system of imprisonment that he has created. The quote is taken out of context (the context is the finding in *Généreux*[284] that the military cannot imprison people). Being out of context, it is a uniquely identifying clue of Gleeson's involvement. Wherever it appears, attached to the view that the military does have the ability to imprison, it should be seen as Gleeson's calling card left at the crime scene. David Wilson explains the thought process, describing the "parallel moral universe" that criminal psychopaths experience[285]

This "calling card" appears: - The second Independent review ("Educated", or the "LeSage report"), by means of many references to the "Dickson Report" (first). (TODO: analyze if the "separate court" is also taken out of context in LeSage) - The Third Independent Review of the Canadian Military Justice/Discipline ("The Dunn Report")[^dunn-report-3], which ironically notes that the second report had been "educated" by Gleeson. The irony is that the Dunn report also appears educated to Gleeson's teachings.

The "calling card" does not appear: - The first independent review ("Dickson report"[286]) - although *Généreux*[287] POSS quote appears, it is supported by the other findings regarding the Charter rights. This writer "gets" that the purpose of *Généreux*[288] is the finding that the Charter limits the powers of the military tribunals. Thus, the POSS is not out of context.

[284] R. v. Généreux [1992] 1 S.C.R 259

[285] Criminologist David Wilson Reviews Serial Killers From Movies & TV at 9:20 https://youtu.be/29n2bv7F6uc?si=azLBvWZk5dkUpHNB&t=560

[286] Report of the Special Advisory Group on Military Justice and Military Police Investigation Services, March 17, 1997, Brian Dickson - https://military-justice.ca/wp-content/uploads/2018/12/Report-of-the-Special-Advisory-Group-on-Military-Justice-and-Military-Police-Investigation-Services.pdf

[287] R. v. Généreux [1992] 1 S.C.R 259

[288] R. v. Généreux [1992] 1 S.C.R 259

12.1. Aalto manipulated by Gleeson

12.2. CSIS Directors

12.3. Gleeson Legislation

12.3.1. Original Inspiration

Gleeson was likely inspired by the GST memoranda Foreword[289]. The content here is eerily similar to Gleeson's ideology.

Interesting words: * "administrative" - is superfluous. all GST memos are "administrative". It is added only to a few documents only in GST Memos dated 1994-1999 and Policy Statements 1992-2000, except: * GST/HST Policy Statement P-184R CREDIT CARD EXPENSES AND THE REGISTRANT'S USE OF FACTORS FOR CLAIMING INPUT TAX CREDITS (July 31, 2008) *"This is an administrative policy of the CRA and is not legislated"* * GST/HST Policy Statement P-252: AGRICULTURAL EQUIPMENT SUPPLIED TOGETHER WITH ACCESSORIES (Jan 13, 2009) *"administratively cumbersome"* * GST/HST Policy Statement P-247: WHAT CONSTITUTES AN "OTHER BODY ESTABLISHED BY A GOVERNMENT" FOR PURPOSES OF THE EXCISE TAX ACT (THE ACT)? (Nov 4, 2005) *"certain supplies of a regulatory or administrative nature"*, *"administrative function"*, *"administrative and/or regulatory activities"*, *"by-laws or similar administrative rules of the body"* * GST/HST Policy Statement P-212 detailed analysis of P-212

12.4. Doublespeak

Doublespeak is a

[289] GST Memoranda Series Foreword, September 1994 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437114&productID=106&sGotoStr=22793713&pageLanguage=en PDF

12.4.1. "military justice"

12.4.2. "military judge"

12.4.3. "additional representations"

12.4.4. "statutory interpretation"

12.4.5. Bigotry

"Self-represented litigant"

"Vexatious litigant"

12.5. Crafting the Appeal

As a litigant faced with Gleeson's judgments[290],[291], I lacked the first-hand experience of navigating Canada's federal courts. It was clear to me that Gleeson's judgement was unjust because he was corrupt, rather than because he had made an honest mistake. I understood the opportunity to make an appeal to the FCA, but also my shortcoming of not knowing if the FCA would also be corrupt, due to missing experience.

In my mind, the FCA was an unknown quantity at the time. It could be honest, just, or corrupt, or anything in between. Effectively, I was faced with a classical *Knights and Knaves*[292] puzzle (where some characters can only answer questions truthfully, and others only falsely). I was interested in not only learning the true answers, but also discerning the type of each of the characters. The puzzle I face has the complication that the characters may be "alternators" (characters who alternate between lying and telling the truth), although this does not significantly change the problem.

[290] 2018 FC 298 Gleeson decision on motion for summary judgement

[291] Gleeson Order on Motion to Amend Statement of Claim, Mar 16, 2018

[292] Knights and Knaves logic puzzle

Table 1: Possible characters and their expected behaviour

Honesty	Expected answer on Rule 106 Q	Expected answer on partiality Q	Expected resolution
0%	true	false	false
0%	true	false	false
0%	true	false	false

In order to solve the puzzle and learn the facts I was after, I devised an appeal that would illuminate:

- whether my appeal has genuine merit,
- and whether I am being lied to, and
- who are the liars, and who are the truth-tellers

I decided to limit the questions I would put before the FCA to only those, the truth of which would be self-evident answer. In other words, questions I already knew the answer to, with great confidence. My questions were:

- Was it a procedural error for Gleeson to disregard Rule 106[293] of the Court (It is self-evident because the *Federal Courts Act* s.46[294] provides that the Rules of the Federal Court regulate the proceedings in that court)
- Was Gleeson working for Trudeau (ie, is he partial)? This truth is self-evident because under the *Canada Evidence Act*, s.17[295] and s.18[296], Acts of Parliament are evidence, to be introduced by "judicial notice", ie "not specially pleaded". In his judgement, Gleeson had relied, at para 60 of his

[293] Federal Court Rule 106(b) - re separating claims

[294] *Federal Courts Act*, s.46

[295] *Canada Evidence Act*, s.17

[296] *Canada Evidence Act*, s.18

reasons, on the definition of "money" from the *Excise Tax Act*. This definition is the only evidence he found useful in determining that "currency is goods", and it was not a pleading made by either party. He had personally researched the *Excise Tax Act* in order to find this definition, in order to prove the defendant's case, and thus "entered the fray", to use the polite description commonly adopted by the courts, eg. in *R. v. West*, 2011 BCCA 109[297]

12.5.1. Rule 106 question

The question on Rule 106 was straight-forward and non-consequential for any judge, honest or corrupt. Because there would be no strong incentive to lie on this question, I expected it would be answered truthfully, and effectively guarantee my success in the appeal. A crooked judge could answer this truthfully and not hurt the MPSEP's case, and would in fact bolster her own reputation as "being seen to do justice" (as promised in the Canadian Judicial Council's "Ethical Principles for Judges"[298]).

The question on Rule 106 was answered truthfully (yes, it is an error to ignore Rule 106) by Gauthier at para 16 and 29:

> **Gauthier, 2019 FCA 214[a] at para 16**: […] the Federal Court did not explain why it excluded the application of Rules 101and 106 of the Federal Courts Rules
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

> **Gauthier, 2019 FCA 214[a] at para 29**: Because the Federal Court erred in its conclusion in respect of this first question, it could not simply dismiss the action in its entirety on the sole basis that there had been a contravention to the Customs Act
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

[297] *R. v. West*, 2011 BCCA 109

[298] Canadian Judicial Council - Ethical Principles for Judges

12.5.2. Partiality question

On the other hand, the partiality question is extremely sensitive, especially for crooked judges, but unnecessary. The appeal could succeed without considering this question. I expected a crooked judge would answer it with a lie, or ignore it. I expected an honest judge to ignore it, out of loyalty to his peers. Only a genuinely honorable judge could answer this question correctly, and accept the damage that a truthful answer (that some judges are partial to their clients) would do to his profession as a whole, because the reputation of each judge reflects on the entirety of the justice system and legal profession. Even though I was skeptical that the FCA would demonstrate honour, I posed this question in order to allow for the possibility of honesty.

The question on partiality was answered untruthfully by Gleeson himself at para 50-56. The self-evident lie was at para 55 where he states "Statutory provisions … are not 'evidence' ", contradicting *Canada Evidence Act*, s.17[299] and s.18[300]:

> **Gleeson, un-credited author, 2019 FCA 214[a] at para 55**: Statutory provisions, including definitions in statutes put in play by the issues before a court, are not "evidence"
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

The entire section between paragraphs 50-56 is verbose and laboured, and starts with the heading "C. Reasonable apprehension of bias"; the heading is a classic minimization technique, where the guilty party pleads a lesser crime in an effort to distract from a harsher judgement. (eg. "I did not have relations with that woman" - distracts from the fact that the accusation was oral sex in the case of the infamous US president). In this case, the accusation against Gleeson was given as the 11th ground for appeal, and it was impartiality (a much more serious accusation), not bias.

[299] *Canada Evidence Act*, s.17

[300] *Canada Evidence Act*, s.18

12.5.3. The goal of the appeal

The purpose of appealing was to drive towards trial of the merits of the action. However, navigating the treacherous course of the federal courts had to be careful, given the already demonstrated (at least in my mind) corruption by Gleeson. I considered that it was not sufficient to identify the Knights and the Knaves[301], but also had to chart a course that would be resilient against further, yet undiscovered corruption.

As I did not know if the FCA would render justice or not, I decided to not activate the FCA power to give the judgement that the Federal Court should have given (*Federal Courts Act* s.52(b)(i)[302]). Allowing the FCA to exercise this power, would mean that a dishonest court could leave me with no recourse, and no justice. Instead, I wanted the action to continue towards trial in the FC. Even if further injustice would be served in the FC, the recourse to the FCA would remain available. In order to block the FCA's ability to end my cause with an unjust judgement, I had to simply avoid making pleadings on the merits of the motions. The FCA could not give a judgement without hearing arguments on the motions, and it could only return the motions to the lower court for determination.

The goal of forcing the FCA to return the motion to the Federal Court was achieved. Gauthier said that the summary of the pleadings (paras 14-15 of memorandum of fact and law), as well as the oral representations did not activate *Federal Courts Act* s.52(b)(i)[303] (the power to give the decision the FC should have given):

> **Gauthier, 2019 FCA 214[a] at para 58**: Although Mr. Hociung has attempted to summarize his various

[301] Knights and Knaves logic puzzle

[302] *Federal Courts Act* s.52

[303] *Federal Courts Act* s.52

> claims at paragraph 14 and again on page 15 of his memorandum of fact and law, I do not consider that this Court had the benefit of sufficient representations by the parties to render the decision that the Federal Court should have rendered.
>
> [a] 2019 FCA 214, CanLII - FCA decision on appeal from Summary Judgement motion decided by Gleeson

In addition to distinguishing the Knights from the Knaves[304],

Notice of appeal[305]

13. Etymology analysis

13.1. Origin of “collectable coins” phrase

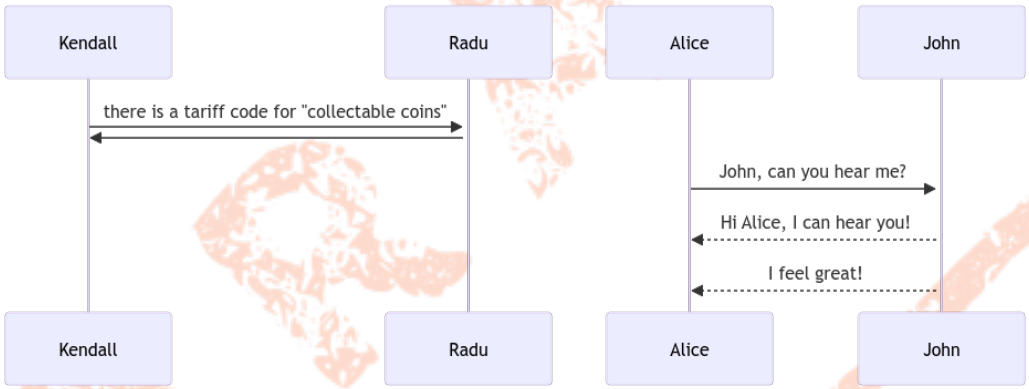


Figure 1: The term “collectable coins” minted by A. Kendall (Nov 3, 2014)

Nov 3, 2014 - Kendall uses the term “collectable coins”[306] - this appears as a description she created herself, rather than a quotation. Since every coin is collectable (ie, currency and non-currency), ie whether a particular coin is “collectable” or not is in the eye of the beholder, this description does not advance her

[304] Knights and Knaves logic puzzle

[305] https://drive.google.com/file/d/1ZbPrEpip2OkIhhVpBVKH3F1iuah7GJym/view?usp=drive_link

[306] https://drive.google.com/file/d/1LWUObfnIteFqGpfsbBuE4hSjQLspxHEY/view?usp=drive_link

point that the coins in question are not currency, the point the attempted to make. It is a casual, careless description, devised to support the goal of proving the "coins are goods, therefore subject to s.12" narrative. It might be meaningful in casual conversation, but it is defective as a technical, legal classification. Since it appears to be Kendall's creation, I regard this phrase as the "Kendall origin". Should this phrase appear elsewhere, I shall infer that the text is informed or inspired by Kendall's Nov 3 letter.

Nov 3, 2014 - Kendall quotes the phrase "currency includes all foreign and domestic bank notes and 'circulation coins' "[307]. Based on the defendant's affidavit of documents, on Nov 3 became aware of this wording on October 31, via an email from Mike Milne, who was forwarding to Kendall an email he received from Terry Boudreau on the same day. Terry was forwarding to Mike an email he had received from Jeff Strickland in 2011 on April 21. In his email, Jeff acknowledges he does not know the origin of the reference, but that it was the CBSA's "position" based on its first use by Joanne Lepage on August 31, 2010, when she was considering the Treasure Island ruling request[308]

13.2. Origin of the "collector coins" phrase

Used on May 26 by Martine Gagnon. Also "true value", "collector aspect", "face value", "considered goods", "required to be reported" (quoting the Precious Metals Bulletin)

13.3. Peter MacKay resignation speech

May 29, 2015, the day after bribing Gleeson, MacKay resigns[309]

- 0:57: mentioning his toddler, Kian, smiles, looks around for him
- 0:58: "… and my family…" (thanking family, but looks down)

[307] https://drive.google.com/file/d/1LWUObfnIteFqGpfsbBuE4hSjQLspxHEY/view?usp=drive_link

[308] https://drive.google.com/file/d/1KdyMhnewN9LUWoZTs4r-PWII-i1OzVlz/view?usp=drive_link

[309] Petter MacKay resigns the day after bribing Gleeson https://www.cbc.ca/news/politics/peter-mackay-cites-love-for-my-family-as-he-bows-out-of-federal-politics-1.3092480

- 4:08: “For entirely personal reasons” (looks down)
- 5:43: wife gave up her work to support him, would make a great politician, “candidly” **“don’t get any ideas”**
- 18:30: I will not be **in the fray**
- 18:42: **I love my family more** (teary)
- 19:40: “Never lock a door when you leave, **unless you have to**” (pause with relief, smile, mood lightened afterwards)

Says career in govt started Oct 2003

Mentions several accomplishments, programs, but not CBSA

14. Repeal CBSA Act

S23 is part of the “Customs Action Plan” (the blueprint?) - it supports AMPS

Jilles explains S-23 is part of Blueprint

Cauchon explains AMPS - https://www.ourcommons.ca/Content/Committee/371/FINA/Evidence/EV1040958/finaev44-f.htm#T1755 Cauchon explains AMPS - https://www.ourcommons.ca/DocumentViewer/en/37-1/house/sitting-83/hansard#Int-50550

https://www.ourcommons.ca/Content/Committee/371/FINA/Evidence/EV1040958/finaev44-f.htm#T1710

> The provisions of Bill S-23 put in place a new risk management approach, one of our top priorities. This risk management approach will be supported by an effective and fair sanctions system, with penalties based on the nature and seriousness of the offence.

> By receiving this information in advance, customs officers will be able to make **enlightened decisions** prior to the arrival of people.

https://www.parl.ca/LegisInfo/en/bills?keywords=S-23&parlsession=37-1

14.1. CBSA created with Gleeson's participation

Gleeson is actively preventing me from performing discovery in T-1450-15. Some of the evidence to prove Gleeson's involvement in the creation of CBSA would be discovered in that process. Without the ability to examine the paper trail of the creation of CBSA, I am limited to drawing adverse inference, and relying on indirect evidence like linguistic analysis of public CCRA documents like policy statements, the "Customs Blueprint", and evidence given by the Revenue Minister to Parliament in support of the various legislation enacted in support of the Blueprint.

14.1.1. Evidence that Gleeson was a founding member of CBSA

Some of CBSA's structure, nomenclature, and operations follows the same pattern as Gleeson's "military justice system".

Structure

1. Decision making within the CBSA is guided by policy, just Gleeson's "military justice system". Within the CBSA, these policies are known as "CBSA Memoranda", a term inherited from the Department of National Revenue. As in the CAF, CBSA employees are expected to make rulings based on these policies, not on actual legislation.
2. The CBSA memoranda are centered around the "administrative monetary penalty system" (CBSA Memorandum D22-1-1[310]) which is the equivalent of the "military justice system" - two systems seeking to **punish**. The Customs and Excise Tax Acts contained provisions that gave Revenue employees the ability and discretion to penalize tax payers. A separate "system" that has the sole purpose of structuring punishment is redundant. Gleeson created it because "punishment" is the underlying passion of his psyche. There is no other individual I can find in my research that is so obsessed with punishing as Gleeson is.

[310]Memorandum D22-1-1 https://www.cbsa-asfc.gc.ca/publications/dm-md/d22/d22-1-1-eng.html

3. In Question 10 of my discovery, the author is Gleeson, and he reveals he was involved in the agency since about 1997. In the analysis of the Blueprint Gleeson's "penalties" agenda is clearly visible, in the planning phases of the CCRA/CBSA reorganization.

4. Per Gleeson's biography, after 1996, "gaining experience in the fields of administrative and operational law", a reference to the catalog of CBSA memoranda[311] which are described as what the agency uses to "*administer customs and travel* ***operations***". Neither the Department of Revenue nor Canada Customs and Revenue Agencies described their activities as "operations". This is a word that at the forefront of Gleeson's mind.

5. In 2013 we found from Gleeson's biography[312] that he had "*assumed*" the position of Director of Policy and Research in the CAF/"military justice system" in 2000, after creating that "system". This was not known publicly until 2013, It is in his character to assume such a position of power, and this is consistent with his control of the CBSA through the memoranda/policy. That pattern of behaviour repeats with the CBSA: Create a system of punishment, assume control, out of the public eye.

6. If publishing an updated biography in the future becomes necessary, we'll find out more clues about his undisclosed activities. Even in his 2013 UN Consultation[313] he avoids admitting to being the creator of the CAF "military justice system". Instead he says "*Having been deeply involved in major reforms to the Canadian military justice system since the late 1990s*". All clues point to him as being the CBSA "mastermind", and no one else has yet stepped up to take founding responsibility. The Minister of National Revenue Dhaliwal took responsibility for the creation of the CCRA, but the CBSA is an orphan.

7. The name chosen for the group that handles Ministerial Decisions is "Recourse Directorate". "Di-

[311] CBSA's current Memoranda catalogue - https://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html

[312] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[313] Patrick Gleeson Presentation at 2014 United Nations Consultation

rectorate" refers to being under the control of the Director of Policy. "Recourse" is inspired from the role a "justice system" plays. He is saying that his "Directorate" is concerned with providing an avenue for recourse, similarly to "court martial" being said to offer "recourse" by virtue of being part of "justice". The job titles of the individuals applying policy in the "Recourse Directorate" is "adjudicators"; they are the analog to the "military justice system"'s "military judges".

8. "Recourse" is a very poor name because the same department (CBSA) makes the Ministerial Decisions as the well as decisions to seize. A junior employee makes a decision to seize based on CBSA policy, and the "adjudicators" (senior employees) check that the decision accords with the CBSA policy, ie, that the junior employee read the policy correctly. There is no recourse here at all - merely a policy applied with some double-checking. The choice of the word "Recourse" and "adjudicator" is Gleeson's way of saying "I am the justice bringer". It may as well be named "Customs Justice System", "Customs Judges" instead of "adjudicators" and "Court Customs" instead of "Recourse Directorate" - those are the terms Gleeson had in mind when creating the CBSA in the mirror image of his "military justice system". An elected politician/minister would have chosen less authoritarian, more humane language: "Customs Resolutions Office" instead of "Recourse Directorate" and "agents" instead of "adjudicators".

14.2. What is The Blueprint

The "Customs Blueprint Action Plan"[314] refers to the plan made by the ministers of Revenue and Finance in 1997-1998 to enable Scotia-Mocatta to launder money by importing their gold bars.

In 1997, Bank of Nova Scotia was wanting to activate their new acquisition, Mocatta, to start laundering money. At the time, the only legislative support in place was the *Bombay Jewellers Ltd. v. The Queen*[315] precedent (which was work-in-progress) and the indefensible Department of National Revenue Policy

[314] "Customs and Trade Administration Blueprint: A Discussion Paper", October 1998 - https://archive.org/details/31761117090688/page/n1/mode/2up

[315] Bombay Jewellers Ltd. v. The Queen - https://www.canlii.org/en/ca/tcc/doc/1998/1998canlii320/1998canlii320.html

Statement P-192[^p-192], but neither of these was useful at the border, where the Department did not even have a presence. Immigration Canada, was the duty collector, but regarded gold bars as "financial instruments" per s.123 of Excise Tax Act, and thus not subject to duty or reporting, and the RCMP was in charge of investigating large money movements at the border, like Mocatta's gold bars; neither paid attention to P-192 or *Bombay*.

Mocatta needed defensible protection from RCMP's watchful eye, **at the border**, for their gold bars from South America. The plan to put in place this protection was dubbed "Customs Blueprint", which did the following:

- put Revenue, rather than Immigration Canada, in charge of handling the laundered gold bars at the border.
- upgrade the Money Laundering Act to exempt the gold imports, and apply it at the border, effectively telling the RCMP "nothing to see here".

The first step was to reorganize the Department of National Revenue into Canada Customs and Revenue Agency with bill C-43. This brought the P-192 to the border, making the gold bars understood by Revenue employees to be "not financial instruments", and moved the responsibility for collecting customs duties from the Immigration Minister to the Revenue Minister. Immigration Canada would continue to look at passports, but the gold bars would be handled by the Revenue employees.

The second step was for the Minister of Finance to create a new Money Laundering Act** (bill C-81 - see section 14.6.1, then C-22 - see section 14.6.2), which would give the Minister of Revenue the **ability to define "*monetary instruments*"**, and thus decide what "money" is. The definition would exclude the gold bars. Finance wanted to distance himself from the scheme, so while he was the proper minister to create the Money Laundering Act, the essential "*monetary instruments*" definition was passed off to Revenue.

So far so good. By June 29, 2000, C-22 (the new Money Laundering Act) received royal assent, and was ready to serve Mocatta. The "Blueprint" was in effect.

However, when attempting to put the new tools to work, the Minister of Revenue found a **show-stopping defect with this blueprint** (see **??** "**??**"). Revenue agents had to think of the gold bars as "*monetary instruments*" but not "*financial instruments*", requiring "split-brain". He realized that the "split-brain" issue was just too complicated to fix credibly, and he had a ticking scandal on his hands. He decided to get off the money-laundering racket. He no longer wanted to play a role.

Part II of the "Blueprint" was now necessary. It had to fix the split-brain major flaw, and pass the responsibility for the money-laundering racket to another minister.

The **terrorist attacks** in New York on September 11, 2001 were a boon. Bill S-23 was considered in the Standing Committee on Finance on October 3-4, 2001[316],[317], two weeks after the attacks, and the members of Parliament were still in a state of shell-shock. Even though bill S-23 had been prepared some time before 9/11, and was a revenue bill, they were now demanding from the Minister of Revenue "border security" measures. The focus of the committee's meeting was "security", left, right and centre, even though the bill at hand dealt with revenue, not security. It's not clear why these *supposedly rational* people expected the Minister of Revenue to magically **assume a national security mandate**, to "protect us from the terrorists".

The demands to do something about "the terrorists" handed the people who were involved in designing Scotia-Mocatta's money laundering Blueprint the opportunity of once more reorganizing the border, and getting rid of the RCMP. The members of the Standing Committee on Finance demanded guns for customs agents[318]. If revenue officers had guns and some peace-officers powers, they could be in charge of not only revenue, but also security, while making the RCMP redundant. The standing committee was conceiving the CBSA.

---

[316] Standing Committee on Finance, meeting 44, October 3, 2001 - https://www.ourcommons.ca/documentviewer/en/37-1/FINA/meeting-44/evidence

[317] Standing Committee on Finance, meeting 47, October 4, 2001 - https://www.ourcommons.ca/documentviewer/en/37-1/FINA/meeting-47/evidence

[318] Standing Committee on Finance, meeting 44, October 3, 2001 - Serge Charette and Ken Epp conceive the idea of arming customs officers to deal with border security - https://www.ourcommons.ca/Content/Committee/371/FINA/Evidence/EV1040974/finaev47-e.htm#T1625

Since the split-brain was an unforeseen problem, and given the new "border security" opportunity, a solution was developed ad-hoc. The solution did the following:

- Remove the RCMP from the border to eliminate the watchful eye and law-enforcement intuition.
- re-reorganize the CCRA into CRA and CBSA to separate border activities away from Revenue Minister
- put the border under the Public Safety Minister's responsibility, relieving the Revenue Minister from the Scotia-Mocatta money laundering hot-potato.
- implement Gleeson's AMPS system, allowing CBSA employees to be controlled through memos rather than legislation; this removed the need to read the *Excise Tax Act* and the *Money Laundering Act*, and the possibility of "financial"/"monetary" confusion.

Removing the RCMP and passing the responsibility for the money laundering to the Minister of Public Safety made perfect sense. This minister was unaware of the Mocatta history, nor of purpose of the "*monetary instruments*" definition. The initial version of the regulations, and thus the gold-bar exception was created by the Minister of Revenue in 2002; there was no obvious need for the MPSEP to re-write the regulations. The RCMP could be explained as "unnecessary" because as employees under the MPSEP, CBSA employees would take over this function. It was thought that "we'll give them guns, and that will make them equivalent to RCMP".

The AMPS system was in "concept phase" when the "blueprint" was implemented, as it was seen as non-essential to the Mocatta money laundering blueprint. It became essential for part II because the AMPS memos were to supply the "CBSA memoranda" that would fix the "financial/monetary" split-brain issue.

Mocatta needed more palpable protection, something that could stand in court. P-192 was far too fragile; the "recognized" wording in this policy could not stand up to court scrutiny. If Parliament intended only "recognized" bars to be "financial instruments", it would have defined the meaning of "recognized", possibly with a list of institutions which are considered "known".

Mocatta wanted the Money Laundering Act amended to support their gold imports, and they needed it to

be applied at the border. The "Customs Blueprint" was to

The problem that Mocatta saw was that the 1991 Proceeds of Crime Act[319] was under the Minister of Finance's care-taking, while the *Bombay* precedent they secured was under the Minister of Revenue's jurisdiction. The *Bombay* precedent arranged by the Minister of Revenue did not do enough to cancel out the risk of being accused of Money Laundering by the Minister of Finance, so the Bank of Nova Scotia had the clear need for some coordination between Revenue and Finance. This kind of coordination that was Prime Minister Chrétien's game. This is why BNS leaned on Chrétien to get Revenue and Finance on the same page.

The **solution** the two ministers came up with was the creation of CCRA (Bill C-43, which provided the smoke screen of the "blueprint" of "modernization"), followed immediately by the new PCMLTFA statute (Bill C-81), which assigned the money laundering reports to the new CCRA, as the Finance half of the "blueprint".

The two ministers, Finance and Revenue were directed to cooperate by Chrétien (opening remarks of Harbance Singh Dhaliwal, Minister of National Revenue, Parliament 36-1 FINA committee, Nov 18, 1998[320]), on the "modernization" of the Department of Revenue by restructuring it into Canada Customs and Revenue Agency. Later in the same FINA meeting, Dhaliwal refers to "consultations" on the "Blueprint", associating it squarely with border activities. The reorganization was very much following a border-centric master plan dubbed "Blueprint", ordered by Chrétien, with Finance and Revenue ministers brainstorming ("consultations").

[319] Proceeds of Crime (Money Laundering) Act, c. 26, 1991 - https://archive.org/details/actsofparl1991v01cana/page/416/mode/2up

[320] Parliament 36 session 1, Finance Committee Meeting November 18, 1998 evidence https://www.ourcommons.ca/DocumentViewer/en/36-1/FINA/meeting-159/evidence

14.2.1. WIP

CRITICAL CUSTOMS ISSUES — 2001: CCRA PROGRAMS YOU NEED TO BE AWARE OF - John Besnec, CPA Symposium papers, Ottawa September 24, 2001 - https://drive.google.com/file/d/1QqizuvOsL6BHY1vOrKpixOBIOcMa417K/view?usp=drive_link

The Customs “blueprint” Announced October 21, 1998 for CCRA

Mentioned by CCRA https://publications.gc.ca/collections/Collection/BT31-2-2001-III-36E.pdf

Our Roadmap for the Future : https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/roadmap-future-1999-2000-2001-02.html

https://publications.gc.ca/collections/Collection/Rv25-1-2000E.pdf - mentions AMPS

https://www.ourcommons.ca/documentviewer/en/36-1/house/status-business/page-2

https://www.parl.ca/LegisInfo/en/bills?keywords=C-43&parlsession=36-1 https://www.parl.ca/LegisInfo/en/bill/36-1/c-43

14.3. Analysis of the CBSA legal structure

14.4. Memoranda are parallel legislation

CBSA employees are expected to administer the “AMPS” regime, rather than the Acts of Parliament that are in its charge to administer.

As shown in section 9.2.2 ”CBSA memoranda con”, the system of memoranda, rooted at the “AMPS” Memo D22-1-1[321] is conceived as a substitute “legislation”.

The description “memoranda” is a misnomer, as these documents contain policy statements[322].

[321] Memorandum D22-1-1 https://www.cbsa-asfc.gc.ca/publications/dm-md/d22/d22-1-1-eng.html

[322] ChatGPT comparison between “memorandum”, “policy” and “bulletin”, reviewed by myself - https://chatgpt.com/share/807f8e8d-b5b6-4832-8965-d51b93aa6d71

The purpose of the substitution is to accomplish goals that are illegal, like money laundering (Memo D20-1-1) or fraudulent "penalties" (Ex. D17-1-21, and penalty C001[323] - also see section 14.4.1 "CBSA Penalty C001").

14.4.1. CBSA Penalty C001

Penalty C001 is the first penalty listed in the Master Penalty Document. It is representative of the arbitrary character of most penalties administered under "AMPS".

Penalty C001 ("*Person failed to keep electronic records in an electronically readable format for the prescribed period*") is arbitrary because:

- it requires records be kept in **electronic** format.
- imposes additional requirements on the physical location of electronic records, not supported by the *Customs Act*
- imposes arbitrary fines of $150/$225/$450
- threatens criminal consequences (indefensible)
- requires CBSA be given access to importer's computers

The memo attached to this penalty, D17-1-21[324] reads like a dictator's wet dream.

It is not necessary to analyze this penalty in detail. There are several fatal flaws that show this penalty is designed purely to satisfy Gleeson's need to punish; it is disconnected from a defensible interpretation of the *Customs Act*.

Penalty C001 aims to enforce *Customs Act* s.2(1.3), which is not *directly* enforceable:

[323] Penalty C001 - "*Person failed to keep electronic records in an electronically readable format for the prescribed period.*" - https://www.cbsa-asfc.gc.ca/trade-commerce/amps/contraventions-infractions/c001-eng.html

[324] CBSA Memo D17-1-21 "*Maintenance of Records in Canada by Importers*" - https://www.cbsa-asfc.gc.ca/publications/dm-md/d17/d17-1-21-eng.html

> ***Customs Act* s.2(1.3)**: Every person required by this Act to keep records who does so electronically shall retain them in an electronically readable format for the prescribed retention period.

Penalties for not keeping records are not legal, and charging an importer with a crime for not keeping records is also not legal. The purpose of substituting this memo for legitimate Acts of Parliament is to con CBSA employees into applying illegal punishments, and satisfy Gleeson thirst for punishment, as legitimate Acts of Parliament like the *Customs Act* do not provide enforcement tools to Gleeson's satisfaction.

14.4.1.1. Why is penalty C001 unnecessary? Section s.2(1.3) is a very simple provision. It states only that electronic documents must be **readable** for the retention period. Readability is of the essence. Nothing requires importers to keep their records in electronic format. Furthermore, when importers are required to keep records, and they do not, the *Act* only gives the Minister the power to request them to keep records.

Furthermore, failing to keep records is not a contravention of the *Act*, and there are no *direct* consequences for importers who do not keep records, or keep them but do not maintain their readability (as technology becomes obsolete, etc).

A nearsighted perspective would conclude that the requirement to keep records is pointless if there is no disincentive for failing. That is the Gleeson perspective, and why he thinks it is imperative to punish every failure.

On the other hand, an informed perspective, taking into account the entire context of the *Customs Act*, would recognize that there is indeed an **indirect** consequence for failing to keep required records. When an audit becomes necessary and the needed documentation was not kept, the resulting assessment will use the best available documentation, which may well turn out to be more expensive for the importer.

The point of the documents being kept readable is to make the best estimate assessment be the most *reasonable* possible. In case of litigation, it is important that even an estimated assessment is nonetheless

fair. Keeping records in an obsolete, unreadable format means the importer cannot rely on the defense that records were kept and thus an estimate is unfair. Thus, s.2(1.3) has an **indirect** consequence that the importer must accept an estimated assessment if he does not keep readable documentation.

Since the objective of the Act can be accomplished via assessments, it was not necessary for Parliament to provision penalties for failure to keep documentation. Such penalties would only add cost and unfairness, without providing any tangible benefit to the task of collecting revenue.

Gleeson inventing a penalty where one makes little sense, because Parliament has already provisioned **indirect** consequences merely satisfies the draconian mindset, but accomplishes nothing tangible. It is a misplaced penalty policy.

14.4.1.2. Why are criminal consequences unjustified? Gleeson claims in D17-1-21 that not keeping records is a criminal offense. This is not true.

> **CBSA Memo D17-1-21**: …failure to comply with sections 40 or 43 of the Act is a criminal offence, pursuant to subsection 160(1) of the Act.

Subsection 160(1) states that hindering an officer as described in section 153.1 is a

> ***Customs Act* s.160.1 (Penalty for hindering an officer):** Every person who contravenes section 153.1 is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to
>
> (a) a fine of not less than $1,000 and not more than $25,000; or
>
> (b) both a fine described in paragraph (a) and imprisonment for a term not exceeding twelve months.

Section 153.1 describes what "hindering an officer" means:

> ***Customs Act* s.153.1 (Hindering an officer)**: No person shall, physically or otherwise, do or attempt

> to do any of the following:
>
> (a) interfere with or molest an officer doing anything that the officer is authorized to do under this Act; or
>
> (b) hinder or prevent an officer from doing anything that the officer is authorized to do under this Act.

Clearly where records have not been kept or are not readable, this is not the same kind of crime as molesting an officer, nor hindering or preventing the officer. The officer may be authorized to request documents (which may not exist), to examine provided documents, but failing to keep documents, even deliberate is not the same thing as hindering the officer.

The view advanced by Gleeson that not keeping documents is a crime demonstrates nothing other that he is a punishment crazed psychopath, readily abandoning common sense as he seeks the "next hit".

14.4.2. CBSA Memo D20-1-1 (Sep 10, 2008)

One of the earliest purposes of D20-1-1 was to redefine the term "**currency**" so that gold currency would be treated as "goods" instead of "money".

> **CBSA Memo D20-1-1 - Sep 10, 2008**[a]**:** "*currency*" includes all foreign and domestic banknotes and circulation coins.

[a] September 10, 2008 edition of the D20-1-1 memorandum; the earliest available online https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

This definition is then used in the text of the memo, to reveal that the true preoccupation is the "*non-monetary gold*", which likely refers to the gold bars that are to be treated as non-money. The following paragraph connects Gleeson's intent to treat currency the same as Mocatta's gold bars:

> **CBSA Memo D20-1-1 - Sep 10, 2008**[a]**:** (ii) Currency

> Non-circulated currency is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998), currency to be declared includes non-monetary gold, unissued banknotes and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries.
>
> In addition, requirements for reporting currency and monetary instruments fall under the Cross-border Currency and Monetary Instruments Reporting Regulations. For further information, refer to those regulations or see Memorandum D19-14-1.

[a] September 10, 2008 edition of the D20-1-1 memorandum; the earliest available online https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

For reference, the US Customs and Border Protection agency regards gold bars and gold coins as currency and "Negotiable Monetary Instruments"[325].

14.4.3. CBSA Memo D20-1-1 (revised Sep 1, 2015)

14.5. CBSA D3-1-1 (Oct 13, 2007)

Definition of AMPS(circa 2007[326]) is likely Gleeson's: * Reads like the description of the military justice system, whose purpose is to punish soldiers who violate the Code of Conduct. * He refers to the "CBSA memoranda" as "legislation" * Is vague ("trade and border legislation", "legislation and border regulation") * "deter non-compliance by its clients" - same thought process as "deter non-compliance of its members", includes the concepts of: * presumption of intentional rule-breaking * like soldiers are seen as the CAF's

[325] US Customs and Border Protection - Regulations for importing bullion, gold coins, and medals into the United States - https://www.help.cbp.gov/s/article/Article-1594?language=en_US

[326] https://web.archive.org/web/20071013140329/https://www.cbsa-asfc.gc.ca/trade-commerce/amps/menu-eng.html Archive: D20-1-1 internet archive

subjects, “clients” as seen as CBSA’s subjects * The original, Oct 13 2007 description includes the wording “civil penalty regime”. “Civil” is superfluous to CCRA/CBSA employees, but seen as a necessary distinction in Gleeson’s mind.

At the CPA symposium of Sept 24, 2001 (ie, shortly after 9/11), John Besnec of the Canadian Association of Importers & Exporters quotes the CCRA in his Executive Summary:

> **John Besnec, Sep 24, 2001**: According to the CCRA, AMPS is designed to provide an effective set of consequences for non-compliant behaviour.

Architect complex (see “Architect complex”)

YT who created the architect

“machines work individually, but function as a collective consciousness” https://youtu.be/ami3FCqpDos?si=GAIV6EO8V2Z

Deux Machina speaks **on behalf of all artificial lifeforms” https://youtu.be/ami3FCqpDos?si=zSVblZkWWmR2T2P-&t=110

“Failure to comply with this process” https://youtu.be/LN8EE5JxSGQ?si=4FlOjmkemIPZLDAp&t=15

AMPS, “reason to believe” https://www.canlii.org/en/ca/fct/doc/2022/2022fc1029/2022fc1029.html In Ronsco v. MPSEP, Gleeson claims that because Ronsco knew something, he had ‘reason to believe’, and thus was required to believe it. Not believing it, means he must pay the AMPS penalty.

Counter-argument: If you know one thing that would be reason to believe the earth is flat, it doesn’t mean you are required to believe that. What you ultimately believe based on evidence you have, is up to you. Gleeson wants to be the Thought Police, requiring you to believe.

14.6. PCMLTFA design

The predecessor to the modern Money Laundering Act was Proceeds of Crime (Money Laundering) Act, c.26, 1991 - this act was nothing but an acknowledgement of the problem. It had no meaningful effect.

The modern *Proceeds Act* replacement was a major upgrade, designed from the ground up to enable and protect Mocatta faction's (also see section 17 "Two Money Laundering Factions") money laundering efforts.

In May 1999, following the reorganization of the CCRA with Bill C-43 (assented April 29, 1998), the Minister of Finance introduced a replacement with bill C-81, which put the Minister of National Revenue (and specifically Customs) in control of reporting the flow of cash into Canada.

Compared to the 1991 *Proceeds Act*, the C-81 act only added the "at the border" reporting requirement, which satisfied Mocatta's concern, which was importation. It also created FINTRAC, a new place to absorb the new reporting paperwork.

- The bill only required reporting at the border.
- It required reporting of "***monetary** instruments*", which was to be defined later by the Minister of Revenue via "Cross-border Currency and Monetary Instruments Reporting Regulations". The definition of "*monetary instruments*" was not part of the Parliamentary debate.

When the term "*monetary instruments*" was defined in "Cross-border Currency and Monetary Instruments Reporting Regulations"[327] it did not include the gold that Mocatta wanted to import. Thus, "**monetary** instruments" is strictly a border definition, while the rest of the country uses "**financial** instruments", defined in the *Excise Tax Act*, and includes gold. Financial instruments do not need to be reported for anti-money-laundering. This is a neat lawyer slight-of-law "blueprint" trick that would ensure the Minister, not Parliament, gets to decide what is, and isn't, money laundering.

The minister could completely undermine the intent of the PCMLTFA by defining "*monetary instruments*" to mean "potato chips". The minister defined "*monetary instruments*" to include some things which are *financial instruments*, but which are not typically useful for money laundering, like bank drafts, cheques and securities.

[327] Cross-border Currency and Monetary Instruments Reporting Regulations SOR/2002-412 - https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-412/index.html

I submit that if the *Proceeds Act* had a genuine interest in fighting money laundering, it should have done a few things differently:

- use "*financial instruments*" as the thing to be reported, as already defined in the *Excise Tax Act* by Parliament.
- require reporting for all large cash transactions, not only importation.
- charge law enforcement, not Revenue with handling the reporting.

Bill C-81 would die on September 9, 1999 due to Parliament 36 session 1 prorogation. It was re-introduced as C-22 in the following Parliament session, with immaterial changes.

14.6.1. Bill C-81 (Parliament 36, session 1)

LegisInfo: https://www.parl.ca/LegisInfo/en/bill/36-1/C-81 Bill C-81 text at first reading: https://www.parl.ca/Content/Bills/361/Government/C-81/C-81_1/C-81_1.pdf

Introduced and read the first time – May 31, 1999

- First Reading https://www.ourcommons.ca/documentviewer/en/36-1/house/sitting-234/hansard#LINK195

Bill C-81 died on September 9, 1999 due to Parliament 36 session 1 prorogation

14.6.2. Bill C-22 (Parliament 36, session 2)

Legislative summary: https://publications.gc.ca/Collection-R/LoPBdP/LS/362/c22-e.htm

https://www.parl.ca/LegisInfo/en/bills?keywords=C-22&parlsession=36-2

Introduced and read the first time – December 15, 1999

- https://www.ourcommons.ca/documentviewer/en/36-2/house/sitting-40/hansard#LINK183
  Debated at second reading – April 5, 2000
- https://www.ourcommons.ca/documentviewer/en/36-2/house/sitting-79/hansard#LINK171

Read the second time and referred to the Standing Committee on Finance – April 6, 2000

- https://www.ourcommons.ca/documentviewer/en/36-2/house/sitting-80/hansard#LINK31

Reported with amendments (Sessional Paper No. 8510-362-47) – April 14, 2000

- https://www.ourcommons.ca/committees/en/FINA/StudyActivity?studyActivityId=625289
- FINA Hearings https://www.ourcommons.ca/Committees/en/FINA/Meetings?parl=36&session=2
- April 11, 12 and 13: Bill C-22 (money laundering) in FINA minutes Meeting No. 45
- Meeting 46 minutes - https://www.ourcommons.ca/documentviewer/en/36-2/FINA/meeting-46/minutes
- Meeting 47 minutes - https://www.ourcommons.ca/documentviewer/en/36-2/FINA/meeting-47/minutes
- Meeting 48 minutes - https://www.ourcommons.ca/documentviewer/en/36-2/FINA/meeting-48/minutes
- Meeting 49 minutes - https://www.ourcommons.ca/documentviewer/en/36-2/FINA/meeting-49/minutes
  - Police Association uses term “financial instruments” Maytag of the North
- Meeting 50 minutes - https://www.ourcommons.ca/documentviewer/en/36-2/FINA/meeting-50/minutes
- Report 2: https://www.ourcommons.ca/DocumentViewer/en/36-2/FINA/report-2/

Debated at report stage – May 3 and 4, 2000

- https://www.ourcommons.ca/documentviewer/en/36-2/house/sitting-89/hansard#LINK167
- https://www.ourcommons.ca/documentviewer/en/36-2/house/sitting-90/hansard#LINK62

Concurred in at report stage with further amendments; debated at third reading; read a third time and passed – May 4, 2000

Passed by the Senate; Royal Assent (Chapter No. 17) – June 29, 2000

- https://sencanada.ca/en/Committees/BANC/NoticeOfMeeting/3381/36-2
- https://sencanada.ca/en/committees/BANC/meetingschedule/36-2#?filterSession=36-2

14.6.3. The "Blueprint" major flaw.

The PCMLTFA bill C-22 was rushed through FINA with "next-day" service. Partly due to the rush, the new bill created a major problem with the "Blueprint".

The same customs officers were expected to collect revenue imposed by the Excise Tax Act, as well as the reports of "*monetary instruments*" required by PCMLTFA. The problem is that these individuals were required to think of "*financial instruments*" for Excise Tax Act/Customs Act revenue purposes, but of "*monetary instruments*" for Money Laundering purposes, and the two definitions differed, while referring to the same concept of "money". CCRA's employees were expected to have "split-brain" about "money".

This problem could cause customs officers to treat Mocatta's gold bars as "*financial instruments*" per the *Excise Tax Act* definition, and report its gold imports to FINTRAC, which is exactly what the PCMLTFA was designed to prevent.

A solution was necessary. To resolve this problem, the CCRA was reorganized again, starting in 2002, without even waiting for Parliament's approval, by splitting it into two organizations, the Canada Revenue

Agency, which had no role at the border, and the Canada Border Services Agency, which was to have the exclusive control of the border.

To avoid the "split-brain" expectation, CBSA employees, now "customs officers" would not administer the *Excise Tax Act* at all, but would operate based on a series of "Memoranda" which were the CBSA's own interpretations of the Excise Tax Act. The CBSA Memoranda are components of a larger framework dubbed the "Administrative Monetary Penalties System", which is itself CBSA Memorandum D22-1-1. Under the guise of punishing non-compliance with Tax statutes, the CBSA got its employees to administer "memoranda", rather than Parliament's legislation.

If the Minister of Finance had any intention to fight money laundering, he would have solved the split-brain issue by amending his money laundering act to replace "*monetary instruments*" with "*financial instruments*", or by having the Revenue Minister define "*monetary instruments*" to mean "*financial instrument*" in his Regulation. But fighting money laundering was never the Finance Minister's intention. His solution was instead to make it unnecessary for customs officers to know about the "*financial instruments*" definition, by creating a new agency, the CBSA, which was to administer "memoranda" instead of Acts of Parliament like the Excise Tax Act.

The AMPS memo itself describes the CBSA memoranda as "legislation":

> **CBSA Memorandum D22-1-1**: AMPS is a sanctions regime that authorizes the CBSA to issue civil monetary penalties for the violation of CBSA's trade and border legislation in the commercial stream.

By creating a comprehensive catalogue[328], the need for customs officers to consult genuine legislation (ie, Acts of Parliament) is avoided, and the substitute regime is administered instead.

[328] CBSA's current Memoranda catalogue - https://www.cbsa-asfc.gc.ca/publications/dm-md/menu-eng.html

14.6.4. Gleeson's Blueprint contribution

Figure 2: Gleeson word cloud used in his Oct 1998 AMPS pitch, part of the "Customs Blueprint"

In February 1997 Gleeson reviewed an Excise Act proposal, and later, in October 1998 he pitched his AMPS vision in the "Customs Blueprint".

Although he wasn't a main author in the first, and not the sole author of the second sample, a common vocabulary is used, centered around the ideology of punishing non-compliance, which had become a lot more ambitious by October 1998. He had also adopted a new, interesting word, "**monetary**" in reference to the envisioned penalties.

During the "consultations"/brain storming process, the word "**monetary**" was first proposed as the eureka word to bypass the troubling "*financial instrument*" definition. The newly invented term was "***monetary instruments***". As the key invention, this word, along with concept that the ability to define is an ability to legislate, thus changing the purpose of legislation, were likely discussed at length; both caught roots in Gleeson's mind. The two ideas became the heart of Bill C-81 (the Money Laundering

Act).

The "consultations"/brainstorming were discussed at the Standing Committee on Finance on Nov 18, 1998 where the Minister of Revenue was described as bringing a "half-baked omelette" after two years of "consultation"[329].

Gleeson would also use the concept of control through definition by redefining the word **currency** in his D20-1-1 CBSA memo (up to 2015, when it was changed due to my gold coins dispute), where he connects the redefinition to Mocatta's gold bars (see section 14.4.2 "CBSA Memo D20-1-1 (Sep 10, 2008)"). Competent lawyers understand that "**currency**" is formally defined in the *Currency Act*, making an alternate definition indefensible. However, this was not a problem for the naive/dictatorial Gleeson mind, where authority is derived from the ability to dictate.

Being freshly acquainted with the word "monetary", Gleeson saw fit to coin it into his vision of civil punishment, and the term "Administrative Monetary Penalties System" was born. This term first appears in the Customs Blueprint Action Plan[330], connected to the idea of punishing non-compliance with the CBSA memos, like the D20-1-1.

While the Money Laundering Act was not mentioned in the Blueprint, it was directly connected to the Blueprint in CCRA's 2000 report[331], buried without fanfare in a spending line item titled "Money Laundering - implementation". It was mentioned in the vaguely described "Related Initiatives - Generally speaking, these initiatives are part of the Customs Blueprint action plan".

Gleeson describes his involvement in the gold-bars-are-goods ideology in 1997 as described in section 7.7.2 Detailed analysis of discovery answers by Gleeson - question 10. In that answer he says that Joanne Lepage had been initiated in 1997.

---

[329] Parliament 36 session 1, Finance Committee Meeting November 18, 1998 evidence https://www.ourcommons.ca/DocumentViewer/en/36-1/FINA/meeting-159/evidence

[330] "Customs and Trade Administration Blueprint: A Discussion Paper", October 1998 - https://archive.org/details/31761117090688/page/n1/mode/2up

[331] Canada Customs and Revenue Agency 2000 Report on plans and priorities - https://publications.gc.ca/collections/Collection/BT31-2-2001-III-36E.pdf

14.6.4.1. Excise Act proposal and enactment In **February 1997**, an anonymous paper was seeking to propose an *Excise Act* (**not to be confused** with the *Excise Tax Act*) to bring a framework for penalizing alcohol and tobacco importation non-compliance, and analyzing administrative and operational issues A Proposal for a Revised Framework for the Taxation of Alcohol and Tobacco Products archive.org. The language and thought process in this document suggest Gleeson likely participated as a reviewer, rather than as primary author. At the time, he was "gaining experience in the fields of administrative and operational law" per his biography[332].

The February 1997 anonymous paper on Excise Act eventually lead to the creation of the Excise Act by the Minister of Finance (announced December 4, 2001[333] and eventually assented June 13, 2002[334]). It appears to be nothing more than a coincidence that Gleeson's early efforts at creating legislation were directed at happenings within the Department of Revenue. This effort does not appear related to the Mocatta money laundering. I will not explore this tangent further.

14.6.4.2. Blueprint language - Gleeson pitches AMPS The same language and thought process is later found in the "Customs and Trade Administration Blueprint" again, anonymous, where it makes the bulk of the document (see "*Customs and Trade Administration Blueprint: A Discussion Paper*"[335]). Minister Herb Dhaliwal only identifies the authors of the Blueprint document as "*The Minister's Consultative Committee on the Blueprint*", but Gleeson's language stands out.

---

[332] Gleeson Biography, dated 2013-12-20 - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html; updated 2014-03-13 to fix navigation, same content - https://web.archive.org/web/20141016223126/http://www.justice.gc.ca/eng/news-nouv/nr-cp/2013/bio.html - The original biography web page has since been removed.

[333] GOVERNMENT TABLES LEGISLATION TO IMPLEMENT PREVIOUSLY ANNOUNCED EXCISE MEASURES, Dec 4, 2001 PDF

[334] Excise Act, c.22 , S.C. 2002 https://laws-lois.justice.gc.ca/eng/acts/e-14.1/index.html

[335] Customs and Trade Administration Blueprint: A Discussion Paper, Herb Dhaliwal, with Gleeson language highlighted, at archive.org - https://archive.org/details/31761117090688/page/n21/mode/2up?q=proportional+penalties+perpetrator+fairly+compliance+penalizing+informal+administrative+violations+legislation+comply+threats+sanctions+risks+risk+fair+penalize+playing-field+health+safety+court+law+appeal+recourse+prosecution+gravity+contraband+infraction+infractions+penalty+proportionate+severity+graduated&view=theater

In the Blueprint paper, Gleeson keeps the focus on punishment, which is one of his signature driving motivations, but talks about a wider vision where all manner of non-compliance needs to be penalized at the border. The limited scope of "tobacco and alcohol" from Feb 1997 is gone, and replaced with a more ambitious vision, and it now has a name, "Administrative Monetary Penalty System (AMPS)".

While the 1997 *Excise Tax Act* used the term "penalties" very heavily, it did not talk about "monetary" penalties. In fact, the word "monetary" was used only once in the 1997 document, in reference to "monetary matter in dispute". At the time of the Blueprint letter, the phrase "monetary penalties" was the new faith; it was used 13 times, along with "civil penalties" (14 times) and unqualified "penalties" (10 times). The author's state of mind and its progression is unmistakable: at the start of the document he began with the simple form "penalties", and as he was advanced, he switched to using either "civil penalties" and "monetary penalties" interchangeably. By the middle of the document, he had abandoned the unqualified "penalties" form entirely.

The first time the term "AMPS" appears anywhere in my research, in the context of Customs is September 22, 1997[336] by KPMG. No detail was available at that time, and the only thing KPMG could say was "*The proposed Administrative Monetary Penalty System will likely have penalties for origin violations*" - ie, a speculation on what the purpose of AMPS might be.

"AMPS" was likely conceived by Gleeson sometime in 1997, but it had not yet been pitched. The first opportunity to expand the idea was in October 1998, when Dhaliwal needed filler text to introduce the reorganization of border activities. That filler text was the "Blueprint", and it was clearly not a plan of any kind, nor does it seem to contain any industry feedback, as Dhaliwal says. The system is described at page 31 as "New penalty structure - Still in the planning and conceptual design phase (AMPS)". It was nothing more than an embryo at that time, describe as generically as possible, without calling it "new penalty thing". This embryonic phase means it certainly did not belong in a "blueprint", which implies a plan or design being formalized. The point is, the "penalty structure" was "Gleeson's baby", or "sanctions

[336] First AMPS mention - "NAFTA Verification" by Leigh Schmid, KPMG, at CPA Symposium September 22, 1997 - https://drok.github.io/CBSA-gold/CCRA%20Contributions/AMPS%20first%20mention%20EY%20Sep%2022%201997%20-%20question%20mark.pdf

regime" as he referred to it.

14.6.4.3. Compliance record This phrase first appears in GST Memo 7.5 April 1997 "good compliance record" - in the policy part: https://drok.github.io/CBSA-gold/Evidence/CCRA%20Contributions/GST%20MEmo%207.5%20Electronic%20Filing%20and%20Remitting%20-%20April%201997%20-%20compliance%20record.pdf - It later appears in AMPS ("poor compliance record").

A "compliance record" suggests that a record is kept about specifically about the compliance of an entity; this is not something that actually exists. The Department of National Revenue necessarily maintains a record on each GST registrant; that is what the GST registration number refers to. It is a record of all the interactions with the DNR, and by reading it one can understand the degree to which the registrant is up to date with his obligations, but the purpose of this record is far from being mainly a "compliance record".

In reality, section ss.278 of the Excise Tax Act, which deals with electronic payments mentions nothing about a requirement that a tax payer would not be permitted to remit electronically under some circumstance, let alone a vague, arbitrary criterion of "good compliance record"

Coining the name "compliance record" is a tell-tale sign of a punishment-minded author. In all likelihood, the "good compliance record" in GST Memo 7.5 from April 1997 is just Gleeson's way of flexing his authority muscle (ie, the "gaining of experience in the field"). This term is so vague and seemingly irrelevant that it could have been omitted without affecting anything in GST Memo 7.5.

Other organizations have created "administrative monetary penalty systems", *after* the term was coined by Gleeson. While acknowledging their existence, I don't examine the exact origin of those systems. The origin of the CBSA's AMPS is examined in detail only because this particular, original use of the name appears to have originated with Gleeson in 1997, which makes Gleeson a "founding father" of CBSA, and simultaneously ties him to the Mocatta money laundering initiative, and also establishes the creation of the CBSA to the same "blueprint" which brought us the "monetary instruments" gimmick definition.

Some other AMPS implementations are:

- CRTC https://crtc.gc.ca/eng/archive/2015/2015-111.htm
- Financial Services Regulatory Authority of Ontario https://www.fsrao.ca/regulation/guidance/general-regulatory/enforcement-general-administrative-monetary-penalties-guidance
- Gov BC https://www2.gov.bc.ca/assets/gov/law-crime-and-justice/about-bc-justice-system/mediation/research-publications/admin-monetary-penalties.pdf
- https://www.cer-rec.gc.ca/en/about/acts-regulations/cer-act-regulations-guidance-notes-related-documents/administrative-monetary-penalties/process-guide/
- https://www.canada.ca/en/employment-social-development/programs/laws-regulations/labour/interpretations-policies/administrative-monetary-penalties.html
- https://canadagazette.gc.ca/rp-pr/p1/2023/2023-06-10/html/reg3-eng.html
- https://codifylaws.com/canadian-bill-and-regulation-details/administrative-monetary-penalties-regulations-canada-labour-code-federal-regulation
- https://gazette.gc.ca/rp-pr/p1/2022/2022-05-07/html/reg4-eng.html
- https://canadagazette.gc.ca/rp-pr/p1/2022/2022-07-02/html/reg3-eng.html
- https://www.cpacanada.ca/-/media/site/operational/rg-research-guidance-and-support/docs/02867-rg-aml-article-3-new-risky-business-non-compliance-aml-requirements.pdf
- https://www.cnsc-ccsn.gc.ca/eng/resources/frequently-asked-questions/administrative-monetary-penalties/
- https://otc-cta.gc.ca/eng/compliance-and-enforcement-policy?wbdisable=true

> **Picard & Gruzytska, Mar 2000**[a]: The importance of compliance with the laws governing importa-

tion and exportation was stressed during the presentation on sanctions. The **major consequences of non-compliance** include financial exposure resulting from reassessment and/or penalties on goods already sold and exposure to foreign audits and lawsuits by foreign clients for non-qualifying goods imported under NAFTA and other trade agreements. Errors made over a long period of time could accumulate a significant duty liability. For example, if an importer has claimed **preferential tariff treatment** for certain goods that do not qualify, the importer will be liable for the duty owed over the entire period that it was importing these goods. Most importantly, Customs facilitation will be increasingly linked to a **client's compliance record**. This means that Customs and trade compliance must become a priority to benefit from the Customs' programs that streamline release and post-release processes.

[a] Michel Picard, E&Y Montreal, Viktoriya Gruzytska, E&Y GTA, Ernst&Young Commodity Tax News Volume 8, Customs and Trade, Issue 1, Mar 2000 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437101&productID=106&sGotoStr=Volume+8+Customs+and+Trade&pageLanguage=en

Picard & Gruzytska, Mar 2000[a]: The CCRA will strengthen the current sanctions regime with an Administrative Monetary Penalty System (AMPS), which will provide a graduated range of 100 civil penalties that will increase with the frequency and gravity of the infraction. AMPS will include a comprehensive list of fines and penalties to address a wider range of program needs, including sanctions for non-revenue compliance issues. Penalties will range from warnings and fines to more severe consequences such as loss of licences and they will be proportional to the compliance history of importers, exporters, and service providers.

[a] Michel Picard, E&Y Montreal, Viktoriya Gruzytska, E&Y GTA, Ernst&Young Commodity Tax News Volume 8, Customs and Trade, Issue 1, Mar 2000 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437101&productID=106&sGotoStr=Volume+8+Customs+and+Trade&pageLanguage=en

Administrative Monetary Penalty System (AMPS) (Régime de sanctions administratives pécuni-

> aires (RSAP)) - A system whereby the Canada Border Services Agency (CBSA) issues monetary penalties to commercial clients for violating the CBSA's trade and border legislation. The purpose of AMPS is to provide the Agency with a means to deter non-compliance by its clients and to ensure a consistent application of legislation and border regulation.

14.7. D20-1-1 export declaration history

- 2005-05-19 supersedes Memorandum D20-1-1, dated January 1, 1995, and Interim Memorandum D-20-1-1 dated November 30, 2001
- cover Dec 9, 2008 - title Sep 10, 2008 supersedes May 9, 2005 pdf with comments html on Internet Archive
  - "Non-circulated currency is classified as goods"
  - *Monetary instruments* with "restrictive endorsements" exception
- Sep 1, 2015 supersedes September 10, 2008
  - major rewrite
  - adds *special goods*: "currency and monetary instruments in circulation"
  - removes *Non-circulated currency*
- [Dec 21, 2015 supersedes September 1, 2015]
  - no currency-related change
- May 10, 2018 supersedes December 21, 2015
  - replaces "No export declaration is required" with "Other than the above, no export declaration is required." for currency.
  - adds "20. Non circulated currency …is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998), currency to be declared

includes non monetary gold, unissued banknotes, and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries."

- replaces "Department of National Defence" with "DND"
- replaces "commodities" with "goods", "amended application" (suspicious language; this change follows Gleeson's summary judgment motion dated Feb 2017, where he uses both "goods" and "commodities", but following my response, his judgement dated 2018-05-15, no longer uses "commodity" language, even though it would agree with his earlier motion text. His motion was in response to my motion to **amend** the claim). "Goods" is not a good substitute for "commodities" (grain, chemicals, steel, oil, etc), but in 2015, in reference to gold coins, the terms "goods" and "commodities" are used interchangeably. "Summary Reporting Program" = determined eligibility by CBSA
- approval for SRP changed from 5 to 2 years
- adds requirement for SRP to amend their application when something changes (this is suspect business practice. Approval typically means "for the term". If CBSA wants the term shortened, they should inform the applicant. The amendment requirement is suspect because it places onerous, undue cost to have a lawyer monitor CBSA's publications frequently. It also requires a pre-determination/advance ruling from the CBSA, like Treasure Island Coins did and Peterson expected me to do. There is something fishy with this SRP). It is coordinated with CRA https://www.cbsa-asfc.gc.ca/prog/cers-scde/ch25/eccrdcers-deccescde-04-eng.html - Why would an exporter need to show anything to CBSA? This makes very little legitimate sense.
    * refers to Reporting of Exported Goods Regulations, 2005-02-01 - talks about export and *Customs Act* - seems about avoiding tax on goods about to be exported.

TODO: Continue research from https://web.archive.org/web/20180511212649/http://cbsa-asfc.gc.ca:80/publications/dm

md/d20/d20-1-1-eng.html - archive.org went down just now

"Monetary instruments in circulation" mentioned: * 2019/01/31 - (TCC) Montecristo Jewellers Inc. v The Queen

14.7.1. Circular logic in export requirement

FIXTHISREF Since 2001, the *Customs Act* includes sections 95-97.2 which require reporting exports, for the purpose of administering penalties. Memo D22-1-1 explains that penalties are levied if the export reporting requirement is not complied with. There doesn't appear a legitimate purpose to these reports (what genuine purpose would they serve?).

- At the FINA meeting, not a single member asked what the logic is to reporting exports in the *Customs Act*, and why we've not needed this reporting until 2001.

14.8. Restrictive endorsement exemption

> **CBSA Memo D19-14-1 (May 2008)** *monetary instruments* definition: For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed. (*effets*)

Problem: PCMLTFR does not mention an exception about endorsements

Language also appears in form E668 (CROSS-BORDER CURRENCY OR MONETARY INSTRUMENTS REPORT MADE BY PERSON IN CHARGE OF CONVEYANCE) https://www.cbsa-asfc.gc.ca/publications/forms-formulaires/e668-eng.pdf

14.9. Other Gleeson Contributions

14.9.1. AMPS

14.9.2. "Monetary instruments"

Both "AMPS" and "monetary instruments" appear in CCRA's language beginning in 2002:

Top 10 GST Customs issues 2013

http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437096&productID=106&sGotoStr=EY+TA+2013-25&pageLanguage=en

In the United States, for example, anti-money-laundering legislation is worded very differently, but the intent is similar; gold bars and coins are included in the definition of "currency" as they are regarded as "medium of exchange, while"monetary instruments" deals strictly with bearer documents like cashier cheques, promissory notes, etc. It is a "common sense" definition. If an instrument is not otherwise capable of tracking the source and destination of money, it must be reported. Personal cheques and such instruments where banks are intermediary need not be reported by the person. Banks are required to do the reporting for such instruments. The CBP makes it clear that gold coins are currency and must be reported[337].

In Canada, FINTRAC considers gold coins and gold bars as reportable for Anti-money-laundering purposes[338]. However, it appears that FINTRAC is not aware of the true intent of the *Proceeds Act*, which technically excludes gold bars from reporting requirements. I believe a legal challenge would show that Parliament's intent is that gold bars not be reported (see section 14.6 "PCMLTFA design"). I think even Parliament is unaware that the *Proceeds Act* facilitates, rather than fights, money laundering; Bill C-22

[337] US Customs and Border Protection - Regulations for importing bullion, gold coins, and medals into the United States - https://www.help.cbp.gov/s/article/Article-1594?language=en_US

[338] FINTRAC wants gold coins and gold bars reported - https://drok.github.io/CBSA-gold/Evidence/FINTRAC%20inquiry%20re%20gold/FINTRAC%20Policy%20Interpretation%20Re%20gold%20coins%20inquiry.pdf

was rushed through Parliament, without a single question raised about “monetary instruments” (see section 14.6.2 ”Bill C-22 (Parliament 36, session 2)”).

14.9.2.1. Suspect writings http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437098&productID=106&sGotoStr=RITS+55698&pageLanguage=en

14.9.2.2. Symposium Papers (CPA Canada Commodity Tax) AMPS and monetary instruments http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437065&productID=106&sGotoStr=Volume+11+Customs

AMPS first mention 2004 GST, coming from CBSA: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437066&productID=106&sGotoStr=RITS+49550&pageLanguage=en

AMPS First Mention 1997 EY commentary Ottawa Sep 22-24 1997 The comment is “AMPS - ?” http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437067&productID=106&sGotoStr=CICA+CTS+EN+1997%2c+Schmid%2c+L&pageLanguage=en

AMPS 2nd mention Oct 4-6 1999 in EY commentary http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437068&productID=106&sGotoStr=CICA+CTS+EN+1999%2c+Millar%2c+W+and+Murray%2c+B&pageLanguage=en

AMPS mention in commentary Oct 16-18 2000: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437069&productID=106&sGotoStr=CICA+CTS+EN+2000%2c+Fischer%2c+D%2c+Seidner%2c+J+and+Vanderwal%2c+A&pageLanguage=en

AMPS mention in commentary Sep 24-26 2001 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437070&productID=106&sGotoStr=CICA+CTS+EN+2001%2c+Besnec%2c+J&pageLanguage=en

AMPS mention in commentary Sep 29 2002 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437071&productID=106&sGotoStr=CICA+CTS+EN+2002%2c+Besc ec%2c+J&pageLanguage=en

AMPS mention in commentary Sep 24 2003 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437072&productID=106&sGotoStr=CICA+CTS+EN+2003%2c+Zurowski%2c+C&pageLanguage=en

AMPS Mentions in Oct 4 2004:

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437073&productID=106&sGotoStr=CICA+CTS+EN+2004%2c+Arsenault%2c+M+and+Kreklewetz%2c+R&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437074&productID=106&sGotoStr=CICA+CTS+EN+2004%2c+Arnason%2c+D+and+Clement%2c+J-M&pageLanguage=en http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437075&productID=106&sGotoStr=CICA+CTS+EN+2004%2c+Kanargelidis%2c+G&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437076&productID=106&sGotoStr=CICA+CTS+EN+2004%2c+Timms%2c+R&pageLanguage=en

AMPS Mentions in Sep 25 2005

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437077&productID=106&sGotoStr=CICA+CTS+EN+2005%2c+Cranker%2c+G&pageLanguage=en

AMPS Mentions Oct 16, 2006

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437079&productID=106&sGotoStr=CICA+CTS+EN+2005%2c+Cranker%2c+G&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437080&productID=106&sGotoStr=CICA+CTS+EN+2006%2c+Kreklewetz%2c+R+G%3b+Thang%2c+S&pageLanguage=en

AMPS Mentions Oct 1, 2007

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437081&productID=106&sGotoStr=CICA+CTS+EN+2007%2c+Wyslobicky%2c+D&pageLanguage=en

AMPS Sep 22, 2008

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437082&productID=106&sGotoStr=CICA+CTS+EN+2008%2c+Bass&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437083&productID=106&sGotoStr=CICA+CTS+EN+2008%2c+Moran+and+Jay&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437084&productID=106&sGotoStr=CICA+CTS+EN+2008%2c+Kreklewetz&pageLanguage=en

AMPS mentions Sep 27, 2010

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437085&productID=106&sGotoStr=CICA+CTS+EN+2010%2c+Sacco+and+Zajko&pageLanguage=en

AMPS mentions Feb 28, 2011 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437086&productID=106&sGotoStr=CICA+CTSW+EN+2011%2c+Zajko&pageLanguage=en

AMPS mentions Sep 26, 2011 * http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437087&productID=106&sGotoStr=CICA+CTS+EN+2011%2c+Kanargelidis&pageLanguage=en

AMPS Mentions Oct 1, 2012

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437088&productID=106&sGotoStr=CICA+CTS+EN+2012%2c+Kenigsberg&pageLanguage=en

AMPS mentions Sep 30, 2013

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437089&productID=106&sGotoStr=CPAC+CTS+EN+2013%2c+Kiselbach+1&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437090&productID=106&sGotoStr=CPAC+CTS+EN+2013%2c+Kiselbach+2&pageLanguage=en
- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437091&productID=106&sGotoStr=CPAC+CTS+EN+2013%2c+Albrecht&pageLanguage=en

AMPS mentions Sep 29, 2014

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437092&productID=106&sGotoStr=CPAC+CTS+EN+2014%2c+Miller+and+Kreklewetz&pageLanguage=en

AMPS mentions Mar 5, 2015

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437093&productID=106&sGotoStr=CPAC+CTSW+EN+2015%2c+Kiselbach+and+Cloutier&pageLanguage=en

AMPS mentions Nov 13, 2017

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437094&productID=106&sGotoStr=CPAC+CTS+EN+2017%2c+Bassindale%2c+Kreklewetz&pageLanguage=en

AMPS mentions Nov 17, 2021

- http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437095&productID=106&sGotoStr=CPAC+CTS+EN+2021%2c+Kreklewetz&pageLanguage=en

15. No declaration required (bold)

CBSA Memo D20-1-1 (Dec 21, 2015):

Currency and Monetary Instruments in Circulation - 18. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting. **No export declaration is required.**

"CBSA will perform all of the necessary duties related to the criminal investigation"

"Export Reporting Instructions for Emigrants" - Emigrants should not need to report anything.

"This is the only time when a BN is not required on an export declaration." - seems onerous to exclude to say "this is the only applicable exemption"

The "Emigrant" section is immediately followed by "Export Reporting for the **Department of National Defence**". "(DND)" "(CAF)" abbreviations seem obsessive. Other definitions are done in the preamble, the definition section. This section must be written by someone else, a military author.

archive.org has history of this doc: https://web.archive.org/web/20120502024018/http://cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

Sep 10, 2008: "currency" includes all foreign and domestic banknotes and circulation coins.

> **CBSA Memo D20-1-1 (Sep 10, 2008):** Currency in circulation and monetary instruments are not classified as goods. Monetary gold, issued banknotes, securities and coins in circulation are excluded from trade as they represent financial claims/assets. Thus, there is no requirement to report these items using an export declaration.
>
> However, there are requirements for reporting currency and monetary instruments that fall under the *Cross-border Currency and Monetary Instruments Reporting Regulations*. For further information, refer to those regulations or see Memorandum D19-14-1

This atrociously worded paragraph demonstrates the motive to exclude "monetary gold" from the currency reporting requirement. "monetary gold" is a new classification, and "excluded from trade" is very

vague - money is one half of all trade. In spite of the wording of an illiterate person, it is quite clear that the preoccupation of this confused mind is how to explain to CBSA employees that they should not concern themselves with the reporting of gold money, including gold currency (gold coins).

In September 2015, this memo is rewritten, and the wording becomes “Currency and Monetary Instruments in Circulation” - ie, the instruments are in circulation, but it’s unclear if the currency is also in circulation, and “currency and monetary instruments in circulation” are re-classified as “special goods”. The wording is even more confused, but the intent is clear - the author is tinkering with how to explain that some money doesn’t need to be reported:

> **CBSA Memo D20-1-1 (Sep 1, 2015)[a]:** 18. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting. **No export declaration is required**. Currency and monetary instruments valued at CAD$10,000 or more have to be reported on Form *E677, Cross-border Currency or Monetary Instruments Report – Individual*, E667, *Cross-border Currency or Monetary Instruments Report – General* or E668, *Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance*.
>
> [a] September 1, 2015 edition of D20-1-1 memorandum https://web.archive.org/web/20150914165829/http://www.cbsa-asfc.gc.ca/publications/dm-md/d20/d20-1-1-eng.pdf

15.0.1. 2022

“Currency and monetary instruments in circulation”. “Other than the above, no export declaration is required.” In accordance with **United Nations guidelines** (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998) (was also in D20-1-1 Oct 2008)

D20-1-1 current

15.0.2. D20-1-1 Oct 2008

https://drive.google.com/file/d/1pJ-On1Vo3bPyL94vRagrpxDwVcl1dNFV/view?usp=drive_link

> **currency definition**: "currency" includes all foreign and domestic banknotes and circulation coins. *(devise)*

> **Goods Requiring an Export Declaration to Countries other than the United States**: (ii) Currency Non-circulated currency is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (United Nations, International Merchandise Trade Statistics: Concepts and Definitions, 1998), currency to be declared includes non-monetary gold, unissued banknotes and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries. In addition, requirements for reporting currency and monetary instruments fall under the Cross-border Currency and Monetary Instruments Reporting Regulations. For further information, refer to those regulations or see Memorandum D19-14-1.

> **Other goods not requiring an export declaration**: (v) Currency or monetary instruments Currency in circulation and monetary instruments are not classified as goods. Monetary gold, issued banknotes, securities and coins in circulation are excluded from trade as they represent financial claims/assets. Thus, there is no requirement to report these items using an export declaration. However, there are requirements for reporting currency and monetary instruments that fall under the Cross-border Currency and Monetary Instruments Reporting Regulations. For further information, refer to those regulations or see Memorandum D19-14-1.

15.0.3. D20-1-1 Dec 2015

https://drive.google.com/file/d/1iKDXkAJUwn8BUcPbo0AHlRcy4TzZTOYa/view?usp=drive_link

> **special goods**: (new definition): for the purpose of this memorandum, refers to non-restricted goods that will return to Canada after being exported; non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada; permanently exported conveyances; **currency and monetary instruments in circulation**; and fishing catch. This definition does not include restricted goods.

> **Currency and monetary instruments in circulation**: 18. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in Memorandum D19-14-1 Cross-border Currency and Monetary Instruments Reporting. **No export declaration is required**. Currency and monetary instruments valued at CAD$10,000 or more have to be reported on Form E677, Cross-border Currency or Monetary Instruments Report – Individual, E667, Cross-border Currency or Monetary Instruments Report – General or E668, Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance.

15.0.4. D20-1-1 Aug 5, 2022

https://drive.google.com/file/d/1iKDXkAJUwn8BUcPbo0AHlRcy4TzZTOYa/view?usp=drive_link

- System Outage Contingency Plan

The page this links to, Longroom went 404 between 30 Sep 2023 - 16 Feb 2024 - what mickey-mouse coordination is this? https://www.cbsa-asfc.gc.ca/export/elr-sce-eng.html Was stored at archive.org: Aug 17, 2022: https://web.archive.org/web/20220817210518/https://www.cbsa-asfc.gc.ca/export/elr-sce-eng.html

16. Making sense of it

Classic instance of escalation of commitment[339],[340],[341]:

17. Two Money Laundering Factions

There are two distinct factions preoccupied with money laundering across the border. They work together, but have vastly different approaches.

One faction contains **Bank of Nova Scotia**, Standard Chartered Bank, Canada Customs and Revenue Agency GST decision makers, the Ministers of National Revenue and Justice in the period April 20, 1993 to August 1998. I will refer to this is as the Mocatta faction, as the primary thrust of it is to enable imports of gold for the purposes of money laundering, tied to Bank of Nova Scotia's "Scotia-Mocatta" work.

The Mocatta faction is motivated by bribery. Simply put, Bank of Nova Scotia bribed officials to create a money laundering loophole for them. The approach is sophisticated. A CRA policy was initially put in place in 1993-1995, backed by the Margeson *Bombay* legal precedent in 1998. This faction is interested in trafficking gold bars from South America and Latin America, and has put in place the Proceeds of Crime Act in 2000 to enable this traffic. Through this Act, gold bars are excluded from the "monetary instruments" definition, which means they do not need to be reported for money laundering law-enforcement, making laundering via gold bars completely legal and supported by legislation. The Revenue department was reorganized into the CCRA and then the CBSA in 1998-2005.

The other faction is centered around **Patrick Gleeson**. The other participants don't appear to be aware

[339] Milkman, Katherine. (2013). Escalation of Commitment.

[340] Barry M. Staw, Knee-deep in the big muddy: a study of escalating commitment to a chosen course of action, Organizational Behavior and Human Performance, Volume 16, Issue 1, 1976, Pages 27-44, ISSN 0030-5073 https://doi.org/10.1016/0030-5073(76)90005-2

[341] Staw, B. M. (1981). The Escalation of Commitment to a Course of Action. The Academy of Management Review, 6(4), 577–587. https://doi.org/10.2307/257636 http://www.iot.ntnu.no/innovation/norsi-pims-courses/huber/Staw%20(1981).pdf

they are being manipulated by Gleeson, but they don't appear motivated by anything more than job security. Gleeson's motives don't seem apparent to his followers, and they carry on with their duties without questioning their job descriptions. They include the Minister of Public Safety and senior officers of the CBSA. I will refer to this as the Gleeson faction.

Gleeson appears to be motivated by a lust for power, control, and punishment. He devised the "Administrative Monetary Penalty System (AMPS)" in 1997, and co-founded the CBSA between 2002-2005, to enforce it. Gleeson refers to "AMPS" and the related CBSA memoranda (which are in fact policy statements and not memoranda) as "CBSA legislation".

"AMPS" is the "civil[sic]" analogue of Gleeson's "military justice system" which he created in 1997-1998, and mimics criminal procedure to punish soldiers who do not comply to the military "Code of Discipline".

The two factions necessarily interact, because Mocatta's key money-laundering feature is avoiding reporting importation of financial instruments, while Gleeson controls border activities, including importation. Gleeson's own money laundering policies relate to precious metal currencies, and is an ad-hoc extension to Mocatta's PCMLTFA-based scheme. In exchange for being allowed to control the CBSA's policies, Gleeson must ensure that Mocatta's gold bars travel across the border without incident.

17.1. Distinguishing features

The Mocatta faction is primarily concerned with the importation of gold bars. The language they use in justification includes (see GST Policy Statement P-192[342], GST Memo 17.1, PCMLTFA design):

Starting in 1995, with P-192, which is related to the McIntyre opinion (also see "Detailed analysis of the McIntyre opinion" above):

- "`recognized`"

[342]CRA GST policy P-192 - only "recognized" bars are precious metals. https://drive.google.com/file/d/12FcKnhjgxKppKj79nJnAlv13kn-nVWnj/view?usp=drive_link

- "identification marks"
- "issuing financial institution" or "refinery"
- "negotiable" and "accepted for trading"
- "Canadian financial markets" (also see "Where are the Canadian financial markets" section above)
- "government authority" and "may be used as currency" (referring to coins)

Starting in 1997, invented during PCMLTFA design

- "monetary instruments" (which exclude precious metals)

While Mocatta's wording is contained within GST policy statements, Gleeson's is contained in CBSA memoranda. Gleeson's language was not backported to the Canada Revenue Agency, nor does CBSA follow Canada Revenue Agency's policies and memos, but its own. Maintaining the language separately means it has diverged somewhat. Even though Gleeson has invented his own logic rather than adopt the GST logic, his logic is inspired by Mocatta's, and this is reflected in his language (CBSA Memo 20-1-1 starting with the initial version, unknown date, but 2005 or before):

- currency includes "banknotes" (sp) in one word; the proper legal term is two words - "bank notes"
- "circulation coins" (this term was borne out of "Selective reading comprehension")

Starting in October 2010, Gleeson developed new language with the CBSA Precious Metals Bulletin[343] (also see section 7.13 "Detailed analysis of the Precious Metals Bulletin") relying on:

- "face value" (from McIntyre opinion and internet research)
- "bullion" (from the McIntyre opinion; this term was not used by the Mocatta faction)
- "negotiable" (from the McIntyre opinion; this term was not used by the Mocatta faction)
- "palladium" (from internet research)

[343] CBSA Precious Metals Memo - evidence obtained by discovery, supporting the claim that the CBSA facilitates money laundering by allowing importation of currency and financial instrument without the requirement to report sums over $10,000 to FINTRAC as required by *Proceeds Act* s.12

- "recognized" and "accepted for trading" and "Canadian financial markets" (from P-192 or GST Memo 17.1 dated May 1999)

Notably, the terms "face value", "bullion" and "negotiable" appear in the McIntyre opinion, but not in P-192, which means Gleeson must have consulted the CCRA file containing the instructions to McIntyre and his opinion when crafting his bulletin (also see "McIntyre's opinion was coached by CCRA lawyers" above). The word "bullion" is unfamiliar to Gleeson, meaning it was quoted from McIntyre's opinion without a good understanding about its meaning or use (also see section 7.13.6 "Bullion is a new word to Gleeson")

17.2. History of the Mocatta and Gleeson factions

The two factions have a intertwined history.

Mocatta's history began in the early 1990's, with the first clear step on April 20, 1993, when a crooked assessment was issued by the Canada Customs and Revenue Agency to Bombay Jewellers in Vancouver. The last directly attributable activity is the introduction of Government Bill C-22 "Proceeds of Crime (Money Laundering)" in Parliament on December 15, 1999 (see section PCMLTFA design above) and the eventual companion Regulation "Cross-border Currency and Monetary Instruments Reporting Regulations"[344] on November 21, 2002.

Gleeson's faction history began in earnest in September 1997 with GST Policy Statement P-212[345]

On December 22, 1993, the **Standard Chartered Bank**[346] was fined £350 million as a result of illegal stock market speculation. This was a third of its capital. On 18 July 1994, the bank admitted to having bribed officials in Malaysia and the Philippines. As a consequence of the 1992 fine, it sought to sell its **Mocatta**

[344]Cross-border Currency and Monetary Instruments Reporting Regulations SOR/2002-412 - https://laws-lois.justice.gc.ca/eng/regulations/SOR-2002-412/index.html

[345]GST Policy Statement P-212, "ENTITLEMENT MEMBERS OF VISITING FORCES (VFA) TO CLAIM A REBATE UNDER SUBSECTION 252(1) OF THE (ETA)" (sic) - https://drive.google.com/file/d/1Jowf_XKHqSpRFOkdUv4Mowq8x1pRA9OW/view?usp=drive_link

[346]Standard Chartered Bank Wikipedia page https://en.wikipedia.org/wiki/Standard_Chartered

business to Bank of Nova Scotia; Mocatta was 'hot' property, not only because of its Standard pedigree, but it involved itself in **money laundering** using gold from South and Latin America illegal mines via NTR Metals (aka. Elemetal), which was found guilty on money laundering in the US in 2017. The Mocatta sale was eventually agreed on October 1st 1997[347], for US$26 million.

At the same time, in Canada, **GST** had just been introduced in 1991, and a wide range of GST Memoranda (these were genuine memoranda, as opposed to policies) were written by CRA employees reflecting the early experience with the new legislation. The definition of financial instruments (precious metals) was widely cited in the memos unanimously consistent with the letter and spirit of the *Excise Tax Act* (ie, refined precious metals in most forms except jewelry were "**financial instruments**"). Importantly, **precious metals scrap** was **GST exempt** as per Regulation SOR/91-31[348]. The legislation was clear, the CRA's employees were in consensus agreement judging from their memos: pure gold, scrap and even ore and concentrates were GST exempt. Although the *Excise Tax Act* and related regulations have been revised over time, this truth remains today: gold is not GST-taxable; in bar, ingot, coin or wafer, it is also a "financial instrument (precious metal)". Gold jewelry is GST taxable, but jewelry is not the concern of this paper. Not only is the legislation clear, it is also consistent with **6000 years** of common knowledge that gold and silver are "**money**" (Canada does not define formally the word "money").

Mr. Alastair McIntyre[349] had been working at the Royal Canadian Mint as Sales Manager of Refinery services between 1988 and 1995. In **1995** he was recruited (it is unclear to me, at this time, if Mr. McIntyre entered the picture thanks to Standard Chartered, Bank of Nova Scotia or both, but this detail doesn't appear significant) to coordinate bringing the Mocatta business from Standard Chartered to Bank of Nova Scotia. As his resume shows, he performed the **due-diligence in the deal to acquire ScotiaMocatta**, and

[347] Bank of Nova Scotia announces Mocatta deal via New York Times on October 2, 1997 https://web.archive.org/web/20150527050655/https://www.nytimes.com/1997/10/02/business/international-briefs-bank-of-nova-scotia-to-buy-Mocatta-bullion.html

[348] Non-Taxable Imported Goods (GST/HST) Regulations (SOR/91-31) https://laws-lois.justice.gc.ca/eng/regulations/SOR-91-31/section-3.html

[349] Alastair McIntyre resume at LinkedIn https://www.linkedin.com/in/alastairmcintyrecommodities/details/experience/ PDF

remained as Director following the acquisition, until October 1999 per his resume[350].

In a **GST assessment dated April 20, 1993**, numbered "11BU0200374", the CCRA (Minister of National Revenue, Otto Jelinek at the time) assessed Bombay Jewellers LTD with some $141,363.22 in GST, plus interest and penalties, reasoning that it had sold "wafers" of pure gold without charging and remitting GST. This assessment was a result of a bribe (likely by Standard Chartered Bank, likely to the individual who decided assessed the GST, likely to the **Minister of National Revenue - David Anderson**, likely to others). This crooked 1993 assessment comes in the same 1992-1994 period where Standard Chartered Bank was looking to pay its £350 million, admitted to bribing officials in Malaysia and the Philippines, and was desperately trying to offload its Mocatta business both to raise cash and to "reorganize its brokerage units"[351]. The assessment flies against common understanding of the GST treatment of gold within the CCRA, based on its memos.

On **January 24, 1996**, Minister of Revenue David **Anderson** renders his final decision to Bombay[352]. The next day, the "honourable" is replaced by Jean Chrétien, with another newly minted "honourable", Jane Stewart a fresh addition to cabinet. Mr. Jean Chrétien describes the shuffle **"I am deeply proud that our Ministry was the first in more than thirty years to be untainted by forced resignation"**[353]. Mr. Jean Chrétien is possibly the best manager of corruption that Canada has ever had, and takes the opportunity to send exactly this politically-coded message to his predecessors. Ms Stewart automatically becomes Privy Council member, as is customary in Canadian politics.

The 1993 GST assessment was **appealed to the Tax Court** (case 96-433-GST-G[354]) on Feb 6, 1996, follow-

[350] Alastair McIntyre resume at LinkedIn https://www.linkedin.com/in/alastairmcintyrecommodities/details/experience/ PDF

[351] Standard Chartered Bank Wikipedia page https://en.wikipedia.org/wiki/Standard_Chartered

[352] Tax Court Of Canada *Bombay Jewellers Ltd. v. The Queen* Notice of Appeal https://drive.google.com/file/d/1MihPNkQgcxfk5y2qlQCbBzKOc-EzZSj/view?usp=drive_link

[353] Jean Chrétien announced cabinet shuffle January 25, 1996 - https://epe.lac-bac.gc.ca/100/205/301/pco-bcp/website/06-07-27/www.pco-bcp.gc.ca/default.asp@language=e&page=archivechretien&sub=newsreleases&doc=news_re19960125220_e.htm

[354] Tax Court Of Canada *Bombay Jewellers Ltd. v. The Queen* Notice of Appeal https://drive.google.com/file/d/1MihPNkQgcxfk5y2qlQCbBzKOc-EzZSj/view?usp=drive_link

ing David Anderson's decision.

17.2.0.1. Alastair McIntyre hired at Bank of Nova Scotia In **January 1995**, Mr. McIntyre is hired by the Bank of Nova Scotia[355]. In his resume filed with the Tax Court, his position was "Director, Marketing Precious and Base Metal", and his wording indicates a heavy emphasis on "risk management". At the time, he was a geologist with some mining (Seabright and Coxheath Gold Holdings), as well as refinery (ie, Royal Canadian Mint) experience, but no banking experience.

The Bank of Nova Scotia had decided to explore the Mocatta proposal seriously, and they needed the young geologist's experience in understanding the supply chain feeding the Mocatta business. It would be silly to hire a young geologist to start a precious metals business from scratch.

The bank's internal deliberations and search for an individual knowledgeable about gold mines likely took some months, so I infer the bank had **decided to pursue** the Mocatta venture sometime in mid-1994.

17.2.0.2. Bank of Nova Scotia **Bank of Nova Scotia**'s mid-1994 decision was possibly triggered by Standard Chartered's July 18, 1994 admission of bribery, and announcement of the "reorganization of its brokerage units". This told BNS that there was blood in the water, and there may be a fire-sale opportunity. Standard's scandal started sometime in 1992, and they should have known the writing is on the wall, even before India's December 1993 judgement.

Standard likely attempted to **sell Mocatta ASAP**, anticipating the eventual fire-sale, and wanting to get the best valuation possible. Their reputation and the value of their assets, including Mocatta, would decline with every passing day.

Standard's incentive was to sell Mocatta as soon as possible after the scandal started in 1992, while BNS's incentive was to delay the deal as long as possible, in order to get the best price on a business that would be too 'hot' for any reputable institution to touch.

[355] Alastair McIntyre's expert opinion, including resume as filed with the Tax Court of Canada on May 7, 1997 https://drive.google.com/file/d/1Mi-hPNkQgcxfk5y2qlQCbBzKOc-EzZSj/view?usp=drive_link

Mocatta was at best a **gamble** for BNS due to its money laundering history. It would have to somehow **paper over** that history in order to incorporate it into the bank's other activities. There was a **risk** that papering over would be impossible, even with all of Mr. McIntyre's mining expertise, so it would only make sense to risk the minimum amount of money on this venture, meaning the purchase price had to be as low as possible.

This gamble had potential, shown by the US$900M loan[356] acquired in 2006. At the same time, the purchase price (10 years prior) of US$26M is peanuts. On the balance of probabilities, the lender must have seen the business as worth hundreds of millions at the very least, otherwise a $900M loan would be a disproportionate amount of risk. In the 10 years since the 1997 acquisition, there was no visible activity in market, and BNS's yearly financial statements to SEC in 2007[357] show negligible activity related to Mocatta. The bank had been trying to figure out how to put Mocatta to work.

It's not until 2009 that the bank began showing a glimmer of activity, following their 2006, $900M loan. They began selling precious metals to consumers via the ScotiaMocatta.com "eStore"[358] in September 2009, and was licensed to operate in Dubai in December[359]. In January 2010 the company began publishing a monthly precious metals newsletter on their website[360]. Finally this Frankenstein was showing flickers of life.

On April 15, 2016, Canadian investors launched a **price-fixing class action suit** against BNS, seeking $1B

[356] Scotiabank unit acquires US$900 million in precious metals loans from Bank of America, Investment Executive, October 11, 2006 https://www.investmentexecutive.com/news/industry-news/scotiabank-unit-acquires-us900-million-in-precious-metals-loans-from-bank-of-america/

[357] Bank of Nova Scotia 2007 financial results filing with SEC - https://www.scotiabank.com/content/dam/scotiabank/canada/common/documents/pdf/about_scotia/archived_report17331.pdf

[358] Scotiabank to Launch the ScotiaMocatta eStore in Canada - Sep 29, 2009 https://scotiabank.investorroom.com/2009-09-29-Scotiabank-to-Launch-the-ScotiaMocatta-eStore-in-Canada-a-New-Full-Service-Online-Precious-Metals-Delivery-Channel

[359] Scotiabank Becomes First Canadian Bank to Operate in the Dubai International Financial Centre, Dec 22, 2009 - https://scotiabank.investorroom.com/2009-12-22-Scotiabank-Becomes-First-Canadian-Bank-to-Operate-in-the-Dubai-International-Financial-Centre

[360] January 2010 Mocatta precious metals newsletter https://web.archive.org/web/20100202204146/http://www.scotiamocatta.com:80/scpt/scotiamocatta/prec/pm_monthly.pdf

in damages. Some settlements have occurred, but the case continues at this time.

On **18 October 2017** Mocatta's involvement in money laundering activities of Elemetal began catching up to the bank. The bank attempted to sell Mocatta through JPMorgan, but two prospective buyers, Citibank and Goldman Sachs both "declined" to buy the business[361]. I read "declined" to mean "too hot to touch, at any price". The price-fixing + money laundering pattern of Standard Chartered bank continues.

In January 2019, the bank dropped the "Mocatta" name, and in April 2020 completely exited the precious metals business[362].

17.2.0.3. David Anderson delay Although crooked GST assessment 11BU0200374 was delivered on April 20, 1993, it wasn't until January 24, 1996, the day before Chrétien's "untainted" cabinet shuffle that Anderson rendered his final decision. Why did Anderson delay his decision nearly three years, and what's so significant about his **last day** in that post?

It is common that following an unexpected assessment, some correspondence to go back and forth between the CRA and the victim. In this case, Bombay would have hired a lawyer and tried to make sense of the assessment, and figure out whether a genuine mistake had been made, where it was, and how to go about remedying it. This process does take some time, which partially explains the delay.

At some point Anderson decided to exit the Mocatta racket that he inherited from Otto Jelinek (Minister of National Revenue responsible for the crooked assessment), and probably requested Chrétien to be replaced. He could not leave the matter to the incoming "honourable", Jane Stewart, because she was likely to scrap (pun intended) the "gold is goods" assessment, which would have upset the bribers, and the Bank of Nova Scotia. At some point Garth Turner replaced Jelinek as Minister, but lost his seat after only 18 weeks when the Progressive Conservative lost majority in favour of the Liberals in 1993. This explains the proximity of the decision date to the cabinet shuffle.

[361] Scotiabank reworks ScotiaMocatta metals after failed sale, Reuters, May 2, 2018 https://www.reuters.com/article/idUSKBN1I31YC/

[362] Scotiabank to close its metals business - Financial Post, April 28, 2020 - https://financialpost.com/commodities/mining/scotiabank-to-close-its-metals-business-sources

At the same time, **BNS needed to delay** the purchase of Mocatta as much as possible to get the best fire-sale price from Standard Chartered, and delaying the precedent-setting GST ruling was the way to accomplish that goal. The Mocatta business would be worthless in Canada without the **"paper-over"** effect of a precedent-setting ruling, so the ruling was a pre-requisite to the deal. The delay mainly benefited BNS.

During the nearly 3 year exchange between CRA and Bombay, several arguments would have been advanced from both sides. Meanwhile, in January 1995, BNS had hired **Alastair McIntyre** as Director of Precious metals, and were looking for a way to **"paper over"** the Mocatta money laundering issue. By the end of 1995, a plan had been hashed out, and it involved "**recognized**" wording, referring to suppliers and markings.

In November 1995, an uncredited author at the CRA created policy P-192[363] (the mystery author was likely Patrick Gleeson, as shown in the detailed P-192 analysis below), which for the first time added the new "recognized" requirement. The Minster was nearly ready to give his decision, and prepared for the inevitable litigation. Anderson's litigation plan was based solely on the Mocatta's "**recognized**" argument, as shown in McIntyre's (curiously **undated**) expert opinion letter[364] (also see "McIntyre evidence analysis" above). McIntyre used the word "**recognized**" no fewer than 8 times in his undated opinion. It is not entirely clear to me if the origin of the "recognized" defense was Anderson, the CRA lawyers, the Bank of Nova Scotia lawyers, or the Standard Chartered lawyers; however, this is not significant. The timing of the P-192 policy, content correlation to the McIntyre opinion, and the fact that the opinion was undated shows that Anderson and Mocatta were working together.

17.2.0.4. Undated expert opinion The Department of Justice claims to be Canada's largest and most reputable law firm, and should not be making a mistake as elementary as submitting an undated ex-

[363]CRA GST policy P-192 - only "recognized" bars are precious metals. https://drive.google.com/file/d/12FcKnhjgxKppKj79nJnAlv13kn-nVWnj/view?usp=drive_link

[364]Expert witness evidence given by Alastair McIntyre in *Bombay Jewellers Ltd. v. The Queen*, includes resume: https://drive.google.com/file/d/1RwGslDb5f1C4flRV2mco11ZT8ZfsyUkW/view?usp=drive_link

pert opinion letter, like McIntyre's letter[365]. And yet, it did exactly that, on May 7, 1998, per the Court's docket[366], which can be characterized as "as late as possible" in the *Bombay* appeal.

The appeal began on February 23, 1996, the government replied on April 23rd, the hearing was scheduled on December 5, 1997, and the hearing was held on June 8, 1998.

Good faith, and mostly likely the Rules of the Court would have required McIntyre's letter, which was evidence, to be shown to the appellant as early as possible in the proceeding. This means it should have been provided at the same time as the reply, and at the latest on June 3, 1996, when the Responded served its List of Documents.

Sharing this critical document any later than June 3, 1996 shows **bad faith** on behalf of Anderson and his lawyers.

Turning to the contents of the opinion, the enclosed resume gives no hint of McIntyre's "due-diligence" assignment, which was one of the proudest moments in his career, as shown in his 2024 LinkedIn resume[367]. The assignment would have ended at the latest on October 1st 1997, the day BNS announced the Mocatta deal[368], but more likely some weeks before that. This means that his opinion, which was not served until May 7, 1998, was really written well ahead of time. Given the "**recognized**" language shared with the P-192 policy (see "David Anderson delay" above), it is most likely that this opinion was written between January 1995, his BNS start date and early 1997, which is the latest he would have been informed about the Mocatta deal. It is very likely he genuinely did not know about the upcoming Mocatta opportunity when he wrote the opinion.

---

[365] Expert witness evidence given by Alastair McIntyre in *Bombay Jewellers Ltd. v. The Queen*, includes resume: https://drive.google.com/file/d/1RwGslDb5f1C4flRV2mco11ZT8ZfsyUkW/view?usp=drive_link

[366] *Bombay* Tax Court of Canada docket https://drive.google.com/file/d/1QbuslaCxbmFi2FSJjMG7BgcCNuzJhEZp/view?usp=drive_link

[367] Alastair McIntyre resume at LinkedIn https://www.linkedin.com/in/alastairmcintyrecommodities/details/experience/ PDF

[368] Bank of Nova Scotia announces Mocatta deal via New York Times on October 2, 1997 https://web.archive.org/web/20150527050655/https://www.nytimes.com/1997/10/02/business/international-briefs-bank-of-nova-scotia-to-buy-Mocatta-bullion.html

The lawyers would have wanted to make sure McIntyre can truthfully claim no knowledge of Mocatta plans, which is why they wanted to secure an opinion written before McIntyre was introduced to Mocatta. The legalese in McIntyre's "Limitation" paragraph makes this intention perfectly clear.

In order to have a plausible claim that McIntyre's opinion was not connected to Mocatta, the opinion itself had to be written before the time in 1997 when McIntyre was told about Mocatta, but more likely sometime in 1995.

The "Limitation" paragraph (denial of connection), together with the heavy "**recognized**" salting, shows the opinion was coached by the Anderson-BNS lawyers, while the absence of an opinion date confirms that the lawyers were scrubbing the fact that the opinion was not written around May 7, 1998, the date it was served, but much earlier, in early 1997 or even as early as November 1995 when the "recognized" and "tradable" ideology first appeared in the Agency's P-192[369] policy statement, and before McIntyre knew about Mocatta.

17.2.0.5. Corrupt politicians at-the-ready What attracted Standard Chartered Bank to Canada in 1992?

- Thirty years of regimes "tainted by forced resignations" as Chrétien would describe the 1996 cabinet shuffle. This meant corrupt politicians and judges are cheap and plentiful; the "free north's" true natural resource.
- double-digit inflation in the 70's and 80's ensured a healthy demand for gold as an inflation hedge.
- A supply of cheap gold ore from illegal mines in Latin and South America. This supply was necessarily cheap because it required money-laundering to conceal the drug trade. A cheap supply means high profits for a bank who knew how to get around money laundering legislation.

The combination of high profits, and cheap politicians and judges ready to facilitate the means and ways to those profits, along with the demand created by inflation due to inept economic management, made

[369] CRA GST policy P-192 - only "recognized" bars are precious metals. https://drive.google.com/file/d/12FcKnhjgxKppKj79nJnAlv13kn-nVWnj/view?usp=drive_link

Canada a no-brainer opportunity for Standard Chartered, who had the market manipulation, money laundering and bribery experience from India, Malaysia and the Philippines.

Canadians are busy singing about the “free north” and “standing of guard”, but forgot to actually “stand of guard”.

Standard Chartered was right. Eight Revenue Ministers in a row, from both Conservative and Liberal parties, and a judge served Standard Chartered and Bank of Nova Scotia loyally between the crooked appeal on April 20, 1993 and the eventual Margeson judgement on August 20, 1998: * Otto Jelinek (MNR, Conservative, January 30, 1989 to June 24, 1993) * Garth Turner (MNR, Conservative, June 25, 1993 to November 3, 1993) * David Anderson (MNR, Liberal, November 4, 1993 to January 24, 1996) * Jane Stewart (MNR, Liberal, January 25, 1996 to June 10, 1997) * Herb Dhaliwal (MNR, Liberal, June 11, 1997 to August 2, 1999) * Pierre Blais (AG, Conservative, January 4, 1993 to November 3, 1993) * Allan Rock (AG, Liberal, November 4, 1993 to June 10, 1997) * Anne McLellan (AG, Liberal, June 11, 1997 to January 14, 2002) * Theodore E. Margeson (“Honourable” Judge, July 5, 1990 to 2013)

Each of these nine individuals had the opportunity to abort the “gold is not money” precedent that Standard Chartered needed to establish. The fact that eight politicians in a row are corrupt means corruption is the rule rather than the exception in Canada.

In the years that followed, the Proceeds of Crime (Money Laundering) and Terrorist Financing Act was assented on June 29, 2000 with the specific laundering provision that Mocatta’s gold would not need to be reported. This is smoke and mirrors legislation that created the illusion of “tough on crime”, while in reality it was “welcoming to money laundering” (see “Detailed analysis of the Proceeds of Crime Act”), proposed anonymously by Colonel Patrick Gleeson of Canadian Armed Forces “military justice system” fame.

Then, in 2002, Gleeson’s initiatives continued with the creation of the CBSA, which made Mocatta’s money laundering needs a mission priority. The CBSA was intended to run on parallel legislation (CBSA “Memoranda”) rather than on authentic legislation (“Acts of Parliament”), as the CCRA had done, and in addition, it would remove the watchful eye of the RCMP from the border by bringing the RCMP’s activities “in house”.

See section 14.3 "Analysis of the CBSA legal structure".

17.2.0.6. Selecting the victim Why was Bombay Jewellers selected as the victim that would serve as legal precedent? (informed speculation follows)

Standard Chartered speculation in the stock market using depositors' money in India in the late 1980's, as well as the eventual £350 million fine by Indian regulators left a lasting distrust of the bankers. Also, traditionally, Indian savers used gold, including jewelry as a savings vehicle, which was also seen as good protection against inflation. Jewellers are seen is India as precious metals experts, and are trusted more than bankers are.

Indian immigrants in Canada had the same financial affinity to gold, and distrust of bankers that they had back home. The Standard Chartered scandal confirmed that the safest way to save is by purchasing gold from jewellers, and the gold-is-money tradition ensured a strong demand for the metal in Canada.

The Indian savers in Canada are the consumption part of the gold supply chain. The illegal, cheap gold coming from South America for laundering was the production part of the supply chain. Mocatta wanted to be the leading local supplier of retail gold. This way, Mocatta would control the gold supply chain in Canada completely.

Indian jewellers in Canada would be the only part of the supply chain that would not be completely under Mocatta's control. Putting legislation in place to ensure Indian savers would have to pay GST when buying their gold from jewellers, meant jewellers would be driven out of business. Nobody would pay GST for gold money at a jeweller, leaving ScotiaMocatta as the obvious next best choice, whose gold would be seen as "financial instruments" by the CCRA and thus GST free.

Mocatta needed to attack the few jewellers who were able to make a business out of selling pure gold, the the ones that Indian savers preferred. They would be killing two birds with one stone - install money-laundering friendly legislation, and destroy their competition.

Standard Chartered wanted to continue exploiting the Indian savers in Canada as they had done since

the late 1980's in India, because it would be profitable.

17.3. GST Group

This group's ideology is centered around the wording "Canadian financial markets" from 1998, and was expanded in 1999 to include "coins issued by a government authority", and again in 2010 to include "face value". The overarching idea is that precious metals are not financial instruments.

This group appears to seek anonymity. The individuals connected to the group:

- Theodore E. Margeson (Tax Court of Canada judge) - gave the *Bombay Jewellers Ltd. v. The Queen*[370] judgment in the group's favour on Aug 20, 1998
- Alastair McIntyre - expert witness for the group in *Bombay*, gave evidence that a "gold bar" and "ingot" means "*financially tradeable product*"[sic], which supports the group's intended agenda.

17.3.1. GST Memo 17.1

1995: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437023&productID=106&sGotoStr=GMS+17.1+(199

1994: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437025&productID=106&sGotoStr=GMS+1.5+(1994

1991: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437024&productID=106&sGotoStr=GST+700-2+(1991%2f11%2f28)&pageLanguage=en

De minimis definition: 700-4 1993/11/25: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437026&productID=106&sGotoStr=GST+700-4+(1993%2f11%2f25)&pageLanguage=en

Imported precious metals exempt in all circumstances: 300-8 Imported Goods 1991/02/06: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437027&productID=106&sGotoStr=GST+300-8&pageLanguage=en

[370] Bombay Jewellers Ltd. v. The Queen - https://www.canlii.org/en/ca/tcc/doc/1998/1998canlii320/1998canlii320.html

17.3.1.1. Mentioning Precious Metals: 300-3 Zero-rated supplies: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437029&productID=106&sGotoStr=GST+300-3+(1993%2f12%2f30)&pageLanguage=en

300-3-9 Financial Services: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437030&productID=106&sGotoStr=GST+300-3-9+(1992%2f08%2f17)&pageLanguage=en

300-4-7 Financial Services: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437031&productID=106&sGotoStr=GST+300-4-7+(1993%2f12%2f02)&pageLanguage=en

400-3-5 Property and Services for Non-financial institutions, Jan 8, 1992 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437034&productID=106&sGotoStr=GST+400-3-5+(1992%2f01%2f08)&pageLanguage=en

400-3-6 Used or Specified Tangible Personal Property Mar 24, 1993 http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437033&productID=106&sGotoStr=GST+400-3-6+(1993%2f03%2f24)&pageLanguage=en

700 Financial Services Mar 22, 1993: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437035&productID=106&sGotoStr=GST+700+(1993%2f03%2f22)&pageLanguage=en

700-5-10 GST Treatment of Insurance Claims Jan 31, 1994: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437036&productID=106&sGotoStr=GST+700-5-10+(1994%2f01%2f31)&pageLanguage=en

700-5-12 Insurance Agents and Brokers May 7, 1992: http://www.knotia.ca/Login/ViewEmailDocument.aspx?uniqID=437037&productID=106&sGotoStr=GST+700-5-12+(1992%2f05%2f07)&pageLanguage=en

"*Non-Taxable Imported Goods (GST/HST) Regulations*" https://laws-lois.justice.gc.ca/eng

/regulations/SOR-91-31/section-3.html - all forms of gold are non-taxable

17.4. Gleeson

18. Lies

19. Who is J Hayman

Possibilities:

https://www.canlii.org/en/on/onca/doc/1999/1999canlii3710/1999canlii3710.html?resultIndex=3&resultId=aafec55be7a
06-01T19:34:27:325/d9520ffb9f4349f38c683534624bb0b9&searchUrlHash=AAAAAQAGSGF5bWFuAAAAAAE

J.H. - cocaine addict

US Dept of the treasury Financial Crimes Enforcement Network considers precious metal dealers “financial institutions” “The characteristics of jewels, precious metals, and precious stones that make them valuable also make them potentially vulnerable to those seeking to launder money.” “A dealer in jewels, precious metals, or precious stones is defined as a “financial institution” under the Bank Secrecy Act” https://www.fincen.gov/sites/default/files/shared/faq060305.pdf

Manitoba BULLETIN NO. 043 The Retail Sales Tax Act Issued June 2008 “the bullion is not packaged in such a way as to be perceived as a collector’s item” - RST exempt https://www.gov.mb.ca/finance/taxation/pubs/bulletins/043.p

20. Language is the fingerprint of the mind

Language is the fingerprint of the mind - my ChatGPT

Language is the fingerprint of the mind - ChatGPT shared

- Language and the mind: on concepts and values Bert Peeters Pragmatics & cognition 4. 139-152., 1996 https://www.academia.edu/5904864/Language_and_the_mind_on_concepts_and_values
- Language and Mind (3rd edition) Noam Chomsky, 2005 Massachusetts Institute of Technology https://www.ugr.es/~fmanjon/Language%20and%20Mind.pdf
- Developmental Relationships Between Language and Theory of Mind Carol A. Miller American journal of speech-language pathology 2, vol 15, 142-154, 2006 https://doi.org/10.1044/1058-0360(2006/014) https://pure.psu.edu/en/publications/developmental-relationships-between-language-and-theory-of-mind https://web.archive.org/web/20170809105457/http://www.psu.edu/dept/cls/pubs/pubs/Miller_06_offprint.pdf

A. Addendum A - “monetary” vs “financial”

The terms “monetary” and “financial” are often used interchangeably, but they have distinct meanings in the context of economics and finance. Here are the key differences:

A.1. Monetary

1. **Definition**: Relating specifically to money, currency, and the policies governing them.
2. **Scope**: Primarily concerned with the supply of money, interest rates, and central banking functions.
3. **Policies and Institutions**:
    - **Monetary Policy**: Managed by central banks (e.g., the Federal Reserve in the U.S.) to control money supply and interest rates to achieve economic objectives like controlling inflation, managing employment levels, and stabilizing the currency.

- **Instruments**: Interest rates, reserve requirements, open market operations, and quantitative easing.

4. **Focus**: Stability of the currency, control of inflation, and influencing economic activity through the money supply.

A.2. Financial

1. **Definition**: Relating to the management, creation, and study of money, investments, and other financial instruments.
2. **Scope**: Broader, encompassing the entire financial system including markets, institutions, instruments, and services.
3. **Policies and Institutions**:
   - **Financial Policy**: Can include a wide range of measures such as fiscal policy (government spending and taxation), regulation of financial markets, and financial stability oversight.
   - **Institutions**: Banks, investment companies, insurance firms, stock exchanges, and other entities involved in financial transactions.
4. **Focus**: Allocation of resources, investment decisions, risk management, capital markets, and the overall stability and efficiency of the financial system.

A.3. Summary

- **Monetary** refers to money supply, central banking, and policies directly impacting currency and interest rates.
- **Financial** encompasses a wider array of activities and institutions related to the creation, management, and study of money and investments.

In essence, while all monetary activities are financial in nature, not all financial activities are monetary. Monetary concerns are a subset within the broader field of financial activities.

B. Addendum B - “policy” vs “position”

The terms “policy” and “position” are often used in discussions about organizational or governmental actions, and while they are related, they have distinct meanings:

B.1. Policy

A policy is a formal set of principles or rules that guide decision-making and behavior within an organization or government. Policies are often documented and communicated to ensure consistency and compliance. They provide a framework for action and decision-making across various situations.

Characteristics of Policies: - **Formal and documented:** Typically written down and accessible to relevant stakeholders. - **Broad in scope:** Designed to cover a wide range of scenarios within the organization. - **Consistent and stable:** Meant to provide a stable guide over time, although they can be revised as needed. - **Directive:** Provides clear instructions or guidelines for behavior and decision-making. - **Applicable to all:** Affects all members within the organization or all situations covered by the policy.

Examples of Policies: - **Corporate Policy:** A company’s policy on equal employment opportunities. - **Government Policy:** A national policy on environmental protection. - **Organizational Policy:** A university’s policy on academic integrity.

B.2. Position

A position is a specific stance or viewpoint that an organization, government, or individual holds on a particular issue. Positions are often communicated publicly to express opinions or intended actions regarding specific topics or current events. Unlike policies, positions can be more flexible and subject to change as new information or circumstances arise.

Characteristics of Positions: - **Specific to issues:** Focuses on a particular topic or issue. - **Publicly stated:** Often communicated to external audiences to clarify stance or intent. - **Flexible:** Can change

more readily in response to new developments or changing circumstances. - **Opinion-based:** Reflects the viewpoints or beliefs of the organization or individual.

Examples of Positions: - **Corporate Position:** A company's position on a new industry regulation. - **Government Position:** A government's position on a foreign policy issue. - **Organizational Position:** A nonprofit's position on a social justice matter.

B.3. Key Differences

- **Scope:** Policies are broad and apply generally, while positions are specific to particular issues.
- **Formality:** Policies are formal and documented, whereas positions may be more informally stated.
- **Stability:** Policies are relatively stable over time, while positions can change more frequently.
- **Purpose:** Policies provide a framework for consistent action, whereas positions communicate specific viewpoints or intentions.

Labeling a stance as a "policy" implies formal, binding obligations and consistency, which can have significant legal implications. In contrast, a "position" offers flexibility, fewer legal constraints, and strategic advantages in communication and public relations. Organizations and governments choose the terminology based on the desired level of commitment, flexibility, and legal exposure.

Understanding the distinction between policy and position is crucial for effective communication and decision-making in both organizational and governmental contexts.

C. Addendum C - Purpose of the Customs Act

The *Excise Tax Act* gives the following reference to the *Customs Act*, which defines the relationship between the two Acts.

> **Excise Tax Act Part II, s.23(2)**[a]: **By whom and when tax is payable** (2) Where goods are imported, the excise tax imposed by subsection (1) shall be paid in accordance with the provisions of the *Customs Act* by the importer, owner or other person liable to pay duties under that Act, and where goods are manufactured or produced and sold in Canada, the excise tax shall be payable by the manufacturer or producer at the time of delivery of the goods to the purchaser thereof.
>
> [a] *Excise Tax Act* s.23. https://laws-lois.justice.gc.ca/eng/acts/E-15/section-23.html

The *Customs Act* is not a taxing statute in the sense that it does not itself impose taxes. Instead, it is an administrative statute that provides the mechanisms for the collection of taxes imposed by other legislation. The *Excise Tax Act* provision ensures that the process of collecting excise taxes on imported goods follows the regulations set forth in the *Customs Act*, but the legal authority to impose those taxes comes from a different statutory source, like the *Excise Act*, the *Excise Tax Act*, the *Tariff Act*, and the *Special Import Measures Act*, as stated in the "duties" definition within the *Customs Act*:

> **Customs Act**: **duties**[a] means any duties or taxes levied or imposed on imported goods under the *Customs Tariff*, the *Excise Act, 2001*, the *Excise Tax Act*, the *Special Import Measures Act* or any other Act of Parliament, but, for the purposes of subsection 3(1), paragraphs 59(3)(b) and 65(1)(b), sections 69 and 73 and subsections 74(1), 75(2) and 76(1), does not include taxes imposed under Part IX of the *Excise Tax Act*; (*droits*)
>
> [a] *Customs Act*, s.2 ("Definitions") https://laws-lois.justice.gc.ca/eng/acts/C-52.6/section-2.html

The purpose of the *Excise Tax Act*, and the other 3 named Acts, is to impose taxes (they are "taxing statutes"), while the purpose of the *Customs Act* is to govern the procedure for collecting those taxes at importation time.

The provision cannot be interpreted to mean that the *Customs Act* itself imposes taxes. Instead, the provision indicates that the *Customs Act* provides the procedural framework for the payment and collection of taxes that are imposed by other statutes.

C.1. Purpose of the Customs Act

The purpose of the "*Customs Act*," as inferred from the *Excise Tax Act* provision, is to regulate and facilitate the payment of excise taxes on imported goods. Specifically, the provision outlines that:

1. **Payment of Excise Tax on Imported Goods:** The *Customs Act* provides the framework and procedures for the payment of excise taxes by importers, owners, or other liable parties when goods are imported into the country. This ensures that the appropriate taxes are collected on goods entering the country in accordance with customs regulations.
2. **Liability for Duties:** The Act designates who is responsible for paying these taxes, which typically includes the importer, owner, or any other person deemed liable under the Act. This clarity helps in identifying the accountable parties and streamlining the tax collection process.
3. **Consistency in Tax Collection:** By specifying that the excise tax on imported goods must be paid in accordance with the *Customs Act*, the provision ensures consistency and uniformity in the application of tax laws, thus preventing discrepancies and ensuring fair taxation practices.

In essence, the *Customs Act* serves as a critical legislative framework that governs the importation of goods, ensuring that all due taxes, including excise taxes, are collected in an orderly and consistent manner.

C.2. Can the provision be interpreted that the *Customs Act* imposes taxes, ie, is it a taxing statute?

The provision cannot be interpreted to mean that the *Customs Act* itself imposes taxes. Instead, the provision indicates that the *Customs Act* provides the procedural framework for the payment and collection of taxes that are imposed by other statutes.

1. **Imposition vs. Collection of Taxes:**

- The imposition of taxes refers to the legal creation of the tax liability. This is done through statutes that specify the tax rate, the taxable items, and the conditions under which the tax applies.
- The collection of taxes refers to the methods and procedures by which the tax is collected from taxpayers.

2. **Role of the Customs Act:**

- The *Customs Act* primarily deals with the procedures for importing and exporting goods, including the collection of duties and taxes on those goods.
- The specific provision you provided mentions that excise taxes on imported goods shall be paid in accordance with the Customs Act. This means that the *Customs Act* outlines how the taxes, which are imposed by another statute (such as an Excise Tax Act), are to be collected when goods are imported.

3. **Statutory Interpretation:**

- The provision states: "the excise tax imposed by subsection (1) shall be paid in accordance with the provisions of the Customs Act." This clearly distinguishes the act of imposing the tax (done by another statute) from the act of collecting the tax (governed by the Customs Act).

D. Addendum D - Abbreviation vs. acronym

The terms "abbreviation" and "acronym" are often used interchangeably, but they have distinct meanings. Here's a clear distinction between the two:

D.1. Abbreviation

An abbreviation is a shortened form of a word or phrase used to represent the whole. It can be created by using just the initial letters or other segments of the word or phrase.

Examples: - **Dr.** for Doctor - **Mr.** for Mister - **etc.** for *et cetera* - **Jan.** for January

D.2. Acronym

An acronym is a specific type of abbreviation formed from the initial letters of a series of words and pronounced as a word.

Examples: - **NASA** for National Aeronautics and Space Administration - **UNICEF** for United Nations International Children's Emergency Fund - **LASER** for Light Amplification by Stimulated Emission of Radiation

D.3. Key Differences

1. **Formation:**
    - **Abbreviation:** Can be formed from any part of the original word or phrase.
    - **Acronym:** Specifically formed from the initial letters of a series of words.
2. **Pronunciation:**
    - **Abbreviation:** Often pronounced letter by letter (e.g., **FBI** as "F-B-I").
    - **Acronym:** Typically pronounced as a word (e.g., **NATO** as "Nay-toe").
3. **Usage:**
    - **Abbreviation:** Used to simplify communication by shortening longer words or phrases.
    - **Acronym:** Used to create a new, often easier-to-remember word from a series of terms.

D.4. Overlap and Nuances

Some abbreviations can be acronyms if they meet the criteria of being formed from the initial letters and pronounced as a word. However, not all abbreviations are acronyms.

Examples of overlap: - **RADAR** (Radio Detection And Ranging) is both an abbreviation and an acronym because it is formed from initial letters and pronounced as a word. - **FBI** (Federal Bureau of Investigation) is an abbreviation but not an acronym because it is pronounced letter by letter.

Understanding these distinctions helps in using the terms correctly and appreciating the nuances of language.

E. Addendum E - Role of the appellate court

The purpose of an appeal at the appellate level (ie, in the Federal Court of Appeal) is to restore justice when a lower court, like the Federal Court has failed to do justice. It is engaged when the lower court is perceived to have made a palpable and overriding error which invalidates its judgement, like a judge failing to observe the Rules of the Federal Court.

At the appellate stage, the panel of judges is concerned primarily with reviewing the lower court's work. In order for the lower court's judge's work to pass appellate review its quality needs to rise to the standards of justice expected of his court. Cutting corners, ignoring procedural fairness principles, ignoring evidence, or "jumping into the fray" or becoming involved in the dispute are kinds of overriding errors that the appellate judges look for.

"Overriding" means an something that invalidates a finding, even if it would otherwise be correct. As a simple example, adding 2 apples with 3 oranges might be an "overriding error" even if the given result is "5 applenges". While 5 is arithmetically correct (2 + 3 = 5), it is not valid to add apples and oranges, thus the finding of "5" would be declared invalid, and overturned. There may be other ways to properly add apples and oranges, but inventing "applenges" is not one. For instance, justice would be to add the fruit by weight, or generically ("5 items", "5 fruit", or "2kg of fruit")

The appellate court is not however primarily concerned with the dispute that brought the parties to the lower court (ie, the "business" or "case at bar"). When the lower court is found to have taken shortcuts or violated principles of justice, its judgement is overturned, but the "business" or dispute can still be sent

back to the lower court (but a different judge) for another attempt at making justice. The dispute remains for the lower court to determine, while the appellate court remains in a position of oversight. That said, the Federal Court of Appeal does have the power to substitute its own judgement (*Federal Courts Act* s.52(b)(i)[371]) when overturning the lower court's.

The power of the appellate court to substitute judgement must be activated by the appellant. At his discretion, the appellant can decide whether to seek his dispute to be returned to the lower court, or determined by the appellate court. To activate this power, the appellant must first prove that the lower court made a "palpable and overriding" error. This enables the appellate court to "intervene" or "disturb" the lower court's work. Once the appellate court has been persuaded to "intervene", the appellant can argue the merits of the dispute that the lower court failed to adjudicate justly. Only then can the appellate court give a judgement on the merits of the dispute.

In the simple "apples and oranges" example, the appellant could prove the overriding error by showing that "apples" and "oranges" are not directly comparable, and thus cannot be added naively. If the appellate court is persuaded it needs to intervene, the appellant can then argue the proper way to add. For instance, he could argue that the only proper way to add dissimilar fruit is by weight. However, if the appellant makes no argument at all, the appellate court would have no choice but return the dispute to the lower court, whose job is to examine the issue of how to add dissimilar fruit.

In Canada, at the Federal Court level, the Federal Court and Tax Court are courts of "original jurisdiction"[372], meaning they are task with determining the disputes where the Crown is involved, while Federal Court of Appeal has "appellate jurisdiction"[373],[374].

---

[371] *Federal Courts Act* s.52

[372] Federal Courts Act section 17, "Original jurisdiction" https://laws-lois.justice.gc.ca/eng/acts/F-7/section-17.html

[373] Appellate Jurisdiction definition, Cornell Law School https://www.law.cornell.edu/wex/appellate_jurisdiction

[374] Federal Courts Act section 27, appellate jurisdiction https://laws-lois.justice.gc.ca/eng/acts/F-7/section-27.html

Understanding the distinction between “original jurisdiction” and “appellate jurisdiction” is essential for litigants, if they are to correctly conduct their proceedings. Failing to understand the role and powers of each court will lead to failure, even when the litigant’s case has merit. This was the case of Norma Sherwood[375], who failed to move the court of appeal, because she made a case on her dispute, rather showing an error made by the lower court. She should have first shown what error the lower court made, and only then, the case arguing the merits of her pension dispute. Unfortunately, Ms. Sherwood may have well locked herself out of a just outcome by not navigating the courts correctly.

Although in practice, the Federal Courts in Canada don’t work as theory suggests, understanding their theoretical function is useful in diagnosing the precise nature of corrupt conduct; see section 7.1 ”Analysis of Gauthier-Gleeson appeal judgement/forgery”

E.1. Reality vs Theory

This addendum describes the theoretical operation of the Federal Courts in Canada.

However, in practice, Canada’s Federal Courts are absolutely corrupt, and give the judgments according to political necessity. Judges give the judgments on behalf of their colleagues (see section 7.1 ”Analysis of Gauthier-Gleeson appeal judgement/forgery”), and even allow lower court judges to write their own appeal judgments; see section 7.1 ”Analysis of Gauthier-Gleeson appeal judgement/forgery”.

Judges also submit their own motions on behalf of the government (see section 7.8 ”Detailed analysis of Motion to Strike”), and make administrative decisions then review them themselves (see section 7.2 ”Detailed Gleeson Feb 26 letter analysis”, section 7.4 ”Detailed Gagnon May 26 final feedback letter analysis”).

Gleeson has also taken the initiative C-332 and to seal the Nawaya case XXX when political calculus requires it.

[375] 2019 FCA 166 - Norma Sherwood and AG, heard by the same panel as 2019 FCA 214, the previous day

F. What is “bullion”?

The word “bullion” is somewhat specialized and is not commonly used in everyday conversation. It is primarily used in contexts related to finance, investment, and precious metals trading. For most people, terms like “gold bars” or “silver ingots” might be more familiar and understandable.

“Bullion” refers to precious metals, primarily gold and silver, that are valued by weight and purity rather than by their form as coins or jewelry. Bullion is often traded in the form of bars, ingots, or specialized coins and is typically used for investment purposes, reserves, and trading.

Key points about bullion:

1. **Purity**: Bullion’s value is based on its purity, which is typically measured in parts per thousand or in karats (for gold). High-purity bullion is preferred for investment.
2. **Form**: Common forms of bullion include bars, ingots, and coins. These can vary in size and weight, with common weights being 1 ounce, 10 ounces, 1 kilogram, and larger.
3. **Market Value**: The value of bullion is closely tied to the current market price of the metal, often referred to as the “spot price.” This price fluctuates based on market demand, geopolitical events, currency values, and other economic factors.
4. **Investment**: Investors often buy bullion as a hedge against inflation, currency devaluation, or economic instability. It is considered a tangible asset that can preserve wealth.
5. **Storage and Security**: Due to its high value, bullion requires secure storage, often in safes, bank vaults, or specialized storage facilities.
6. **Regulation**: Bullion trading is regulated in many countries to prevent fraud and ensure purity standards. Certification and assaying are common practices to guarantee the quality of bullion.

F.1. Proper use

The term “bullion” carries specific nuances in the context of precious metals. Correct use of the word in written form requires some familiarity with these nuances.

One critical nuance is that it is typically used to refer to the precious metal from a financial or investment perspective, and not from a esthetic or collectable perspective.

A gold bar can properly be referred as “bullion” without additional explanation.

A gold chain, while jewelry, can be valued in terms of it’s “bullion content”. Eg, a **generic** 100gram 18-karat gold chain contains 75% fine or pure gold and 25% other metals. It can be said that the bullion content is 75%, that it contains 75 grams bullion. In the case of a **generic** piece of jewelry, the metal content is the main thing that makes it valuable.

However, in the case of rare jewelry, eg, the crown jewels, even though the crown contains 2.23Kg of pure gold, it is not appropriate to speak of its bullion content, because the value of the piece is not at all related to the metal. Instead, the value of the crown is described as incalculable cultural, historical, and symbolic value, but no investment value whatsoever.

Similarly, Swarovski jewelry is very artistic, unique and highly sought after, even when relatively mass produced. It would be very unusual to speak of the bullion content of such rare jewelry, for the same reason, that the object’s value is not closely related to the metal content. A speaker talking about the bullion content of a Swarovski item would be telegraphing that he is a pretentious, but uninformed individual.

Also, although the Royal Canadian Mint produces currency with highly unique features in its Opulence collection[^rcm-collection]; These are most assuredly collector items, and it would be wrong to refer to the their bullion content, because their esthetic, rarity and cultural/historical significance makes their metal content an irrelevant consideration.

Among the more pedestrian coins produced by the Royal Canadian Mint are those described as “brilliant”, “proof”, “uncirculated” or “specimen” are just about the lowest tier of “collector” items the mint makes. Their value is governed in significant proportion by the metal content, as well as the specific “brilliant”,

"proof" or "uncirculated" characteristics, which means their pristine, unblemished finish, where "uncirculated" would be run-of-the-mill coins, but without fingerprints; they may have scratches.

"Proof" would mean a perfect, mirror finish, unblemished by fingers or scratches.

"Brilliant" would mean a highly detailed, "mirror-like" finish, also unblemished, but not polished to the same degree as "proof".

All these words describe the care that has gone in producing and preserving the quality of the coins, and it is that quality that makes them 'collectible', along with their usually limited mintage. They are not commonly described as "bullion" by knowledgeable persons, but it would not be unusual to speak of their "bullion content". A scratched "proof" coin immediately becomes "run-of-the-mill", bullion coin, not suitable for collecting.

Proof, brilliant, and uncirculated coins are individually packaged in display cases that protect them from blemish, and allows the owner to handle them without touching the metal surface.

At the low end of precious metal coins that the Royal Canadian Mint produces are the "bullion coins", which are run-of-the-mill, without any special care regarding scratches or finish. They are packaged in bulk in tubes, with 10 of them in every tube, and the tubes are packaged in boxes (see Khaled Nawaya's boxes of bullion coins[376]).

The RCM only sells the "bullion" grade of gold coins through dealers, where they are typically available with volume discounts. This kind of coin is only valuable because of its metal content; the design and finish contribute nothing to there value, nor is there anything note-worthy from an esthetic or historical point of view. "Bullion content", "bullion coins" are accurate descriptions of this grade of coin. They are not interesting to collectors, and are not appropriately described as 'collector items', but as investments. Anyone that refers to these coins as 'collector items' telegraphs ignorance.

The US Mint states right on the marketing page titled "American Buffalo Gold Bullion Coin"[377] that the

[376]Article about the Khaled Nawaya incident, including photo of gold https://www.ctvnews.ca/man-arrested-at-b-c-border-with-terrorist-resources-1.453345

[377]US Mint Buffalo bullion coin web page - https://www.usmint.gov/coins/coin-medal-programs/american-

coins are “investment-grade coins”.

F.2. “Collectible” coins are the opposite of “bullion” coins

In practice, “bullion” means the opposite of “collector”, in the sense that a “bullion coin” has no collectible value, and it is misguided to refer to a collectible coin as “bullion”.

F.2.1. Bullion vs. Collector:

Bullion:

- **Primary Value:** The value of bullion lies in its metal content (gold, silver, platinum, etc.) and is typically tied to the current market price of that metal.
- **Form:** Bullion can come in various forms, including bars, ingots, and coins.
- **Purpose:** Bullion is primarily bought and held as an investment, a store of value, or a hedge against inflation and economic instability.
- **Marketability:** Bullion products are standardized and widely recognized, making them easy to trade globally.

Collector:

- **Primary Value:** The value of collectible coins (numismatic or commemorative coins) is based on factors such as rarity, historical significance, condition, and demand among collectors.
- **Form:** These coins often have limited mintage, unique designs, and may commemorate special events or figures.
- **Purpose:** Collectible coins are bought for their aesthetic, historical, or rarity value, often by hobbyists or investors seeking appreciation in value due to their scarcity.

`buffalo-coin-program/bullion`

- **Marketability:** The market for collectible coins is more niche and specialized, and prices can vary significantly based on subjective factors.

F.2.2. Bullion Coins vs. Collectible Coins:

Bullion Coins:

- **Examples:** American Gold Eagle, Canadian Maple Leaf, South African Krugerrand.
- **Attributes:** These coins are minted primarily for investment purposes, and their value is closely tied to their metal content. They typically have a simple design, large mintage, and are easy to buy and sell based on the current spot price of the metal.
- **No Collectible Premium:** Bullion coins generally do not carry a premium for rarity or collectibility. Their price is based on the metal they contain plus a small premium for minting and distribution costs.

Collectible Coins:

- **Examples:** Proof coins, limited-edition commemorative coins, rare historical coins.
- **Attributes:** These coins are produced in limited quantities, often with special finishes (e.g., proof, uncirculated) and intricate designs. They are sought after by collectors for their uniqueness and potential to appreciate in value over time.
- **Premium for Collectibility:** Collectible coins often command higher prices due to their rarity, condition, and demand among collectors, which can be significantly above their intrinsic metal value.

F.2.3. Practical Implications:

- **Investment Strategy:** Investors looking to acquire precious metals primarily for their intrinsic value and ease of liquidity should focus on bullion products, whether in bar or coin form.

- **Collecting Strategy:** Hobbyists or investors interested in the historical, aesthetic, or rarity aspects of coins should focus on collectible coins and understand that their value is not purely tied to metal content.
- **Terminology Use:** It is important to use the terms correctly to avoid confusion. Referring to a collectible coin as "bullion" is misguided because it misrepresents the basis of the coin's value and its intended market.

"Bullion" and "collector" represent two distinct categories with different value propositions and markets. Bullion coins are valued for their metal content and are intended for investment, while collectible coins are valued for their rarity and appeal to collectors. Mixing these terms can lead to misunderstandings about the nature and value of the items being discussed.

"Bullion" coins are "investment", not "collectible" coins, and "collectible" coins are not "bullion", although depending on rarity and quality, it may be acceptable to talk of their "bullion content".

G. Surprise tactics in common law

Common law is fundamentally not about catching the adversary by surprise due to several key principles and practices that emphasize fairness, transparency, and the rule of law. Here are the main reasons:

1. **Adversarial System**: The common law system operates on an adversarial basis, where both parties are given the opportunity to present their case and evidence before an impartial judge or jury. The emphasis is on presenting a fair and just argument rather than ambushing the opponent.
2. **Discovery Process**: In common law jurisdictions, the discovery process allows both parties to obtain evidence from each other before the trial. This ensures that both sides have access to the relevant information and can prepare their cases adequately, reducing the likelihood of surprises during the trial.
3. **Precedent and Predictability**: Common law relies heavily on judicial precedents, where past court

decisions inform future cases. This creates a predictable and stable legal environment where parties can anticipate the likely outcomes based on previous rulings, rather than being caught off guard by unexpected arguments or interpretations.

4. **Rules of Procedure**: There are established rules of procedure that govern how legal processes are conducted. These rules are designed to ensure that trials are conducted fairly and that both parties are aware of the legal standards and requirements, further reducing the element of surprise.

5. **Judicial Ethics and Conduct**: Judges in common law systems are expected to uphold high standards of ethics and conduct, ensuring that the trial is fair and just. This includes ensuring that both parties have a fair opportunity to present their cases and that no party is unfairly disadvantaged by surprise tactics.

6. **Transparency**: Legal proceedings in common law systems are generally public, promoting transparency and accountability. This openness further discourages attempts to catch the adversary by surprise, as all actions and arguments are subject to public scrutiny.

By emphasizing these principles, common law aims to create a fair, transparent, and predictable legal system that focuses on justice and the equitable resolution of disputes, rather than on tactical surprises.

H. Surprise tactics in the military

Catching the adversary by surprise is a fundamental military strategy rooted in several key principles:

1. **Psychological Impact**: Surprise can cause confusion, panic, and demoralization among enemy troops, reducing their effectiveness and willingness to fight.

2. **Tactical Advantage**: A surprise attack can exploit vulnerabilities in the enemy's defenses, allowing for a swift and decisive victory with minimal losses.

3. **Strategic Disruption**: Surprising the enemy can disrupt their plans, supply lines, and communications, hindering their ability to respond effectively.

4. **Force Multiplication**: With surprise, a smaller or less equipped force can achieve success against a larger or better-prepared adversary by leveraging the element of surprise to compensate for other disadvantages.

5. **Historical Precedence**: Throughout history, successful military leaders and campaigns often employed surprise tactics. This historical success reinforces its importance in military training and doctrine.

6. **Flexibility and Innovation**: Military training emphasizes the ability to adapt and innovate in response to changing circumstances. Surprise tactics often involve creative and unconventional approaches, which are highly valued in military strategy.

7. **Operational Security**: Surprise relies on secrecy and deception, which are critical components of operational security. Maintaining the element of surprise requires careful planning, intelligence gathering, and information control.

These principles are ingrained in military training and doctrine, making the concept of catching the adversary by surprise a natural and essential way of thinking for military officers.