

BETWEEN:

STINSON SCHOOL INC.,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Motion heard on June 30, 2026 at Oakville, Ontario

Before: The Honourable Justice John A. Sorensen

Appearances:

Proposed Representative for
the Appellant:¹

Harry Stinson

Counsel for the Respondent:

Andrew Stuart

ORDER

[1] Having reviewed the materials filed by the parties and having heard from the parties on June 30, 2026, the Court orders that:

- A. The Appellant's motion for leave to allow Harry Stinson to represent it in its appeal under subsection 17.1(1) of the *Tax Court of Canada Act*,² and subsection 30 of the *Tax Court of Canada Rules (General Procedure)*³ is dismissed without costs.

¹ For ease of reference, I prefer to refer to the Appellant as such, rather than as the “moving party”.

² RSC 1985, c. T-2 (“**TCCA**”).

³ SOR/90-688a (the “**General Procedure**” or the “**Rules**”).

B. The Appellant shall appoint counsel of record by serving on the Respondent and filing, with proof of service, a notice giving the name, address for service and telephone number of its counsel of record on or before September 1, 2026.

C. Once counsel has been appointed, the Appellant shall consult with the Respondent regarding bringing a motion to amend the timetable Order that I issued on June 5, 2025. The motion to amend the timetable Order shall be made on or before October 2, 2026.

[2] If counsel has not been appointed by September 1, 2026, a show cause hearing may be scheduled at which time the appeal may be dismissed.

Signed this 7th day of July 2026.

“J.A. Sorensen”

Sorensen J.

BETWEEN:

STINSON SCHOOL INC.,

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and

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REASONS FOR ORDER

Sorensen J.

I. BACKGROUND

[3] By a notice of appeal dated June 17, 2024, the Appellant commenced its appeal. It concerns reassessments for the Appellant's 2015 and 2016 taxation years, predicated on adjustments approaching \$7M. The notice of appeal alleged that the Appellant was reassessed outside the normal reassessment period, and gross negligence penalties are also in issue.

[4] The Respondent's reply was dated September 3, 2024. The parties' lists of documents were dated March 28, 2025.

[5] The Court's first Timetable Order was dated February 10, 2025, and I issued the second Timetable Order dated June 5, 2025. Then the Appellant's counsel resigned, and since then the Appellant has not fulfilled any timetable obligations.

[6] The Appellant brought a motion dated June 30, 2025, and filed August 5, 2025, seeking leave to be represented by non-counsel, because the Appellant is, allegedly, unable to afford counsel. The proposed representative is Harry Stinson, a non-lawyer with no legal education who, according to the notice of

motion, is the manager of the Appellant.⁴ The notice of motion further stated that his daughter Scarlet is the sole officer and director, and his common law spouse and mother of Scarlet, Linda Panning, is the sole shareholder.

[7] By letter dated August 21, 2025, counsel for the Respondent suggested that the motion does not fulfill certain requirements established in the Rules, and that no affidavit evidence had been served and filed to support any allegations. The Respondent's counsel noted that the motion does not address the factors to be considered by the Court in determining whether to allow a non-lawyer to represent a corporation in a General Procedure matter.

[8] Ultimately, the Appellant filed only the notice of motion prior to the hearing, and nothing was late-filed at the hearing.

[9] The proposed representative, Mr. Stinson, advised at the hearing that the Appellant cannot afford counsel, and that he is the person most familiar with the facts and evidence in the case, which makes him the most logical person to prosecute the appeal.

[10] Counsel for the Respondent argued that the proposed representative was not equipped to handle the complexity of a corporate tax dispute under the General Procedure. Counsel fairly commented that he did not mean to malign but, simply put, there will be procedural and evidentiary matters to come to terms with, and strategic considerations to which a non-lawyer is not well-suited. As a result, the Respondent is concerned about the timely progress of the appeal.

II. LAW

[11] Section 17.1 of the TCCA reads as follows:

17.1 (1) An individual who is a party to a proceeding in respect of which this section applies may appear in person or be represented by counsel, but if the individual wishes to be represented by counsel, only a person who is referred to in subsection (2) shall represent the individual.

⁴ In the notice of appeal, he is described as the sole director of the Appellant. In the reply, he is described as the president, director and "controlling mind" of the Appellant.

(1.1) If a party to a proceeding in respect of which this section applies is not an individual, that party shall be represented by a person who is referred to in subsection (2) unless the Court under special circumstances grants leave to the party to be represented by a director, officer, employee, member or partner of the party.

(2) Every person who may practise as a barrister, advocate, attorney or solicitor in any of the provinces may so practise in the Court and is an officer of the Court.

[emphasis added]

[12] Rule 30 reads as follows:

30. (1) Subject to subsection (3), a party to a proceeding who is an individual may act in person or be represented by counsel.

(2) Where a party to a proceeding is not an individual, that party shall be represented by counsel except with leave of the Court and on any conditions that it may determine.

(3) Unless the Court orders otherwise, a person who is the representative of a party under a legal disability in a proceeding shall be represented by counsel, except where that person is also counsel acting in such a capacity.

[emphasis added]

[13] It is generally advisable for litigants in the General Procedure to retain a lawyer whenever possible, so that they may avail themselves of the experience and expertise of a professional advisor.⁵ That said, allowing individual appellants to appear pro se facilitates access to justice and recognizes court access as essential to the rule of law.

[14] A corporation is a legal fiction, summoned into existence to encourage the carrying on of business that might not otherwise be carried on if owners were exposed to personal liability. While a corporation is a legal person, its legal personality is separate from its shareholders.⁶ Corporate legal personhood neither merges with shareholders nor, for that matter, officers, directors, managers or

⁵ Civil Law Handbook for Self-Represented Litigants, Canadian Judicial Council, at page 3, heading 1.2 (online: <https://cjc-ccm.ca/en/what-we-do/initiatives/representing-yourself-court>).

⁶ Only in rare circumstances can the corporate veil be lifted or pierced. See *Shoppers Drug Mart Inc v 6470360 Canada Inc.*, 2014 ONCA 85, for a discussion of the relevant principles.

employees. A corporation cannot appear in court “in person” on its own behalf and must be represented. Statutory authority is required to allow a non-lawyer to represent an appellant that is not an individual in this Court.⁷

[15] When Parliament conferred statutory authority to allow a non-lawyer to appear in the General Procedure for an appellant that is not an individual, it first made it clear that an appellant’s representative must be a lawyer authorized to practice in Canada. Parliament then carved out a specific exception to apply at the Court’s discretion: under special circumstances, the Court may grant leave for a party to be represented by a director, officer, employee, member or partner of the party. Whether the list of possible representatives is incomplete for all practical purposes is not a determination I am required to make in this case.

[16] The factors to consider when evaluating whether special circumstances exist are whether:

- A. There is a financial impediment to retaining counsel;
- B. The proposed representative is reasonably capable of acting qua representative; and
- C. The proposed representative is capable of preparing the appellant for trial.⁸

[17] Previously, in *White Star Copper Mines*,⁹ the Court articulated a similar, four-part test:

- A. Whether the Corporation can pay for a lawyer;
- B. Whether the proposed representative will be required to appear as advocate and as witness;

⁷ 684761 BC Ltd v The King, 2025 TCC 45 (“**684761 BC**”), at paragraph 13.

⁸ Ibid.

⁹ *White Star Copper Mines Limited v The Queen*, 2007 TCC 669 (“**White Star Copper Mines**”), at paragraph 4 (this was a Rule 30(2) matter).

- C. The complexity of the legal issues to be determined (and therefore whether it appears that the representative will be able to handle the legal issues); and
- D. Whether the action can proceed in an expeditious manner.¹⁰

[18] The foregoing criteria seek to strike a balance between court access and access to justice (the financial impediment criterion) on one hand, and the ordered and efficient deployment of court resources, together with compliance with the Rules and evidence law on the other.

[19] The onus is on an appellant / moving party to establish how each of the criteria for non-lawyer representation in the General Procedure have been met when the appellant is not an individual.

[20] On a motion, evidence of financial constraints is required.¹¹ Bald assertions are insufficient. The second and third criteria from 684761 BC set out above may be evaluated by considering the caliber of the materials prepared and filed by the would-be representative. Regarding the second criterion, factors include: the relationship of the would-be representative to the appellant and other witnesses; and whether they would be capable of managing technicalities of examination and cross-examination (which may include making appropriate objections if the representative is also a witness, as noted in *White Star Copper Mines*).¹² Regarding the third criterion from 684761 BC, the complexity of the matter must be considered. Strategic and tactical

¹⁰ As noted in *White Star Copper Mines*, in prior cases the Court has also considered whether the non-lawyer representative is also a director and sole shareholder (see *Thomson Motors Co Ltd v The Queen*, [2002] 4 CTC 2144 (“**Thomson Motors**”). *Thomson Motors* also included the criterion “[w]hether the Attorney General has elected to move the appeal from the Informal Procedure to the General Procedure”, which would presumably militate towards allowing a non-lawyer to represent the appellant. *Thomson Motors* should be approached with some caution. For example, the Court stated at paragraph 10 that not having financial resources to retain a lawyer is a decisive factor in a Rule 30(2) motion. That is no longer a viable statement, in light of subsequent case law and, in particular, the enactment of s. 17.1 of the TCCA).

¹¹ See paragraph 10 of *White Star Copper Mines*.

¹² *Ibid*, at paragraph 21. The risk of a representative acting *qua* advocate and witness was also noted in *Kobetek Systems Ltd v Canada*, [1998] 1 CTC 308.

decisions around onus in cases involving gross negligence penalties and statute-barred years might not be apparent to the non-lawyer representative.¹³

III. ANALYSIS

[21] The “financial impediment” criterion cannot be adjudicated because there was no evidence. At the hearing, the proposed representative, Mr. Stinson, was candid and affable, and I mean no disrespect by saying that I am unable to accept the factual elements of his representations concerning impecuniosity. His representations were unsupported by any financial documentation that would otherwise have been expected to be appended as exhibits to a supporting affidavit. And while the matter could have been adjourned to allow time to remedy deficiencies, that would not have changed the ultimate result of the motion, because the further criteria for non-lawyer representation of a corporation in the General Procedure were not met.

[22] Respectfully, the proposed representative is not capable of acting effectively for the Appellant. Without meaning to deride his good faith efforts, he filed deficient motion materials. No affidavit, written submissions or authorities were provided in advance or at the motion. If the handling of a brief and relatively simple motion undershoots expectations, substantial doubts arise as to whether the proposed representative is up to the harder tasks ahead.

[23] Examinations for discovery and fulfilling undertakings typically require some stickhandling, and a refusals motion might be a challenge, having regard to the procedural history of this matter to-date. Trial preparation is not a trivial exercise. A trial management judge may impose requirements with strict timelines. Effectively marshaling evidence is a skill, oral advocacy is not for the faint-hearted, and being agile enough to make and respond to objections requires experience (or at the very least a good cheat sheet in your trial notebook). Then there is legal research, and the art of crafting compelling closing submissions. In light of the conduct of this matter to-date, I do not anticipate that the proposed representative would be able to effectively manage the litigation all the way through to the end of a trial.

[24] I further note that there are strategic decisions to be made by the Appellant concerning the multiple bases for the disputed reassessments, on top of which is

¹³ *Ibid*, at paragraphs 22 and 23.

layered the statute-barred argument and gross negligence penalties and the issues of onus that are raised.

[25] I also have concerns about the proposed representative appearing as advocate and as witness, insofar as he is the person most familiar with the facts and evidence in the case. In my view, it would be challenging for him to give evidence, or manage being cross-examined (including making objections), and suboptimal for him to examine his spouse and/or daughter or, worse still, cross-examine them.

[26] On the whole, the Appellant's inability to pay a lawyer was not supported with evidence and I am unable to conclude that the proposed representative would be sufficiently capable of representing the Appellant and preparing it for trial. The Appellant and its proposed representative have not met their onus to satisfy the criteria for non-lawyer representation in the General Procedure.

IV. CONCLUSION

[27] For the foregoing reasons, the motion is dismissed on the terms set out above in the order, without costs.

Signed this 7th day of July 2026.

"J.A. Sorensen"

Sorensen J.

CITATION: 2026 TCC 128

COURT FILE NO.: 2024-1325(IT)G

STYLE OF CAUSE: STINSON SCHOOL INC. v. HIS
MAJESTY THE KING

PLACE OF HEARING: Oakville, Ontario

DATE OF HEARING: June 30, 2026

REASONS FOR ORDER BY: The Honourable Justice John A. Sorensen

DATE OF ORDER: July 7th, 2026

APPEARANCES:

Agent for the Appellant: Harry Stinson

Counsel for the Respondent: Andrew Stuart

COUNSEL OF RECORD:

For the Appellant:

Name: N/A

Firm: N/A

For the Respondent: Marie-Josée Hogue
Deputy Attorney General of Canada
Ottawa, Canada