

Docket: 2020-953(IT)G

BETWEEN:

TIENCON ELECTRONICS EXPORT COMPANY LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-954(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (TAIWAN),

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-955(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (COOK ISLANDS),

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-956(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (HONG KONG),

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-957(IT)G

AND BETWEEN:

MH CONNECTORS ASIA LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-958(IT)G

AND BETWEEN:

EDAC (HONG KONG) LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-959(IT)G

AND BETWEEN:

EDAC (DONGGUAN)LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2021-825(IT)G

AND BETWEEN:

ADRIAN ROBINSON

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Motion in writing from Respondent filed on May 8, 2026; Position letter from Appellants filed on May 28, 2026; Further position letters from Appellants and Respondent filed on June 1, 2026; Appellants' written submissions filed July 17, 2026; Respondent's written reply submissions filed July 30, 2026.

Before: The Honourable Justice Laurie A. Goldbach

Participants:

Counsel for the Appellant:	Peter Aprile James Roberts
Counsel for the Respondent:	Allan Mason Katherine McCarthy

ORDER

BACKGROUND

- A. The Respondent filed a motion on May 8, 2026, requesting to consolidate the seven corporate appeals (2020-953(IT)G, 2020-954(IT)G, 2020-955(IT)G, 2020-956(IT)G, 2020-957(IT)G, 2020-958(IT)G and 2020-959(IT)G; the “corporate appeals”) with the individual appeal of Adrian Robinson 2021-825(IT)G (the “individual appeal”) and dispose of the motion by way of written representations (the “Consolidation Motion”).
- B. In response to the Consolidation Motion, the Appellants requested a direction that it be heard at an oral hearing, or alternatively, held in abeyance pending the release of the Federal Court’s decision in *Adrian Robinson v. Attorney General of Canada* (Court File No. T-1567-22). The Respondent opposed this request and in doing so, represented, amongst other things that the litigation steps in all eight appeals are complete, subject to reporting to the Court.
- C. By Order dated June 10, 2026, this Court directed the parties to file written representations in response to the Consolidation Motion by specific deadlines, which the parties did.
- D. Amongst the multitude of prior Court Orders, of particular relevance to the motion herein, the Court previously:
 - a. Considered a motion by the individual appellant to have his appeal held in abeyance pending an application for judicial review filed with the Federal

Court on July 28, 2022. By Order dated August 16, 2023, the abeyance motion was dismissed and the parties were ordered to file a joint request for a timetable order ensuring that the litigation steps in the individual appeal move forward in a parallel fashion with the corporate appeals;

- b. Issued an Order dated February 22, 2025, granting the Appellants' motion to have the corporate appeals consolidated;
- c. Declined the June 27, 2025 request of the Respondent for a case management call. Neither the corporate appeals nor the individual appeal is currently subject to case management;
- d. Issued an amended timetable order dated May 21, 2026 (the "Previous Timetable Order"), which provides, amongst other things, that the parties are to report to the Court by October 30, 2026.

UPON reviewing the Background, the Consolidation Motion, the affidavit evidence and the written submissions of the parties;

THE COURT ORDERS THAT:

1. The Consolidation Motion filed by the Respondent on May 8, 2026 to consolidate the Individual Appeal with the Corporate Appeals is granted to the extent that the appeals shall be heard one immediately after the other by the same trial judge. The determination of whether the Corporate Appeals should proceed or follow the Individual Appeal is left to the discretion of the trial judge;
2. No costs are awarded; and

3. The Previous Timetable Order remains operative.

Signed this 12th day of August 2026.

“Laurie A. Goldbach”

Goldbach J.

Citation: 2026 TCC 148

Date: 20260812

Docket: 2020-953(IT)G

BETWEEN:

TIENCON ELECTRONICS EXPORT COMPANY LIMITED,
Appellant,
and

HIS MAJESTY THE KING,
Respondent,

Docket: 2020-954(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (TAIWAN),
Appellant,
and

HIS MAJESTY THE KING,
Respondent,

Docket: 2020-955(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (COOK ISLANDS),
Appellant,
and

HIS MAJESTY THE KING
Respondent,

Docket: 2020-956(IT)G

AND BETWEEN:

TIENCON ELECTRONICS LIMITED (HONG KONG),
Appellant,
and

HIS MAJESTY THE KING,
Respondent,

Docket: 2020-957(IT)G

AND BETWEEN:

MH CONNECTORS ASIA LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2020-958(IT)G

AND BETWEEN:

EDAC (HONG KONG) LIMITED,

Appellant,

and

HIS MAJESTY THE KING

Respondent,

Docket: 2020-959(IT)G

AND BETWEEN:

EDAC (DONGGUAN) LIMITED,

Appellant,

and

HIS MAJESTY THE KING,

Respondent,

Docket: 2021-825(IT)G

AND BETWEEN:

ADRIAN ROBINSON,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

Goldbach J.

[1] The Respondent brought a motion in writing to consolidate the seven corporate appeals¹ with the individual appeal of Adrian Robinson². More particularly, the Respondent seeks to have the appeals heard at one trial on common evidence.

[2] The corporate appeals were previously consolidated by Court Order dated February 22, 2025. A prior application by Mr. Robinson to hold his appeal in abeyance was dismissed by Court Order dated August 16, 2023. Since then, the appeals have been proceeding on parallel procedural tracks and pursuant to a series of timetable orders.

[3] The pleadings raise contested issues of residency: at issue in Mr. Robinson's appeal is whether he was correctly assessed for tax as a resident of Canada for the purposes of the *Income Tax Act* (the "ITA"). In the corporate appeals, the Minister of National Revenue ("Minister") asserts that Mr. Robinson, who directly or indirectly held fifty percent of the shares of each of the corporate appellants, resided in Canada and managed and controlled the corporate appellants from Canada (along with Mr. Hynds).

[4] The Appellants oppose consolidation. In the alternative, the Appellants say consolidation should be limited to a direction that the appeals be heard one immediately after the other, before the same judge, with the corporate appeals proceeding first.

[5] Discoveries have been conducted. Each party put forward the same nominee in each appeal. Mr. Robinson was the Appellants' nominee. In the corporate appeals, he was asked if he would "accept and adopt" the discovery responses he gave in his individual appeal. His counsel objected to the question (the "Objection").³ To date,

¹ *Tiencon Electronics Export Company Limited v. His Majesty the King*, 2020-953(IT)G; *Tiencon Electronics Limited (Taiwan) v. His Majesty the King*, 2020-954(IT)G; *Tiencon Electronics Limited (Cook Islands) v. His Majesty the King*, 2020-955(IT)G; *Tiencon Electronics Limited (Hong Kong) v. His Majesty the King*, 2020-956(IT)G; *MH Connectors Asia Limited v. His Majesty the King*, 2020-957(IT)G; *EDAC (Hong Kong) Limited v. His Majesty the King*, 2020-958(IT)G; *EDAC (Dongguan) Limited v. His Majesty the King*, 2020-959(IT)G.

² *Adrian Robinson v. His Majesty the King*, 2021-825(IT)G.

³ Affidavit of Bonnie-Leigh Joy, sworn May 6, 2026, Exhibit "G", p 18, lines 10 – 21.

the Respondent has not brought a refusals motion. On this motion, the Respondent's note that a refusals motion will not be necessary if common evidence consolidation is granted.

[6] In the circumstances of these appeals, I am of the view that the corporate appeals and the individual appeal should be heard one immediately after the other, by the same trial judge. The question of which of the appeals will proceed first is left to the trial judge.

Law and Analysis

[7] Consolidation under section 26 of the *Tax Court of Canada Rules (General Procedure)* is a discretionary, procedural order. It is to be considered in accordance with the directive in section 4 that the Rules "shall be liberally construed to secure the just, most expeditious and least expensive determination of every proceeding on its merits".

[8] On the face of the pleadings, residency — factual and legal — is central to, and contested in, each of these appeals. In this motion, the parties argue separate tests of residency apply in the corporate and individual appeals with different evidence relevant to, or potentially prejudicial to, each.

[9] For instance, the Respondent argues a fundamental factor in a corporation's residency is its shareholders' residence, whereas the Appellant argues that central management and control is a question of fact and does not require evidence of Mr. Robinson's personal residency. In the individual appeal, the Appellant says the central issue is legal status; namely, whether Mr. Robinson was resident in Canada under the ITA and, if he was a dual-resident, whether the Canada-UK Tax Treaty deems him to be non-resident. The parties also disagree on the interpretation and application of leading case law on residency.

[10] In the circumstances of these appeals, granting common evidence consolidation would be tantamount to making a finding on the central issues of dispute amongst the parties. Specifically, it could be interpreted as endorsing the Respondent's view that evidence of Mr. Robinson's personal residency is, in the language of Rule 26, "common" to both the individual and the corporate appeals. Similarly, accepting the Appellants' alternative position and ordering the corporate appeals to proceed first, would imply that evidence of the individual appellant's

personal residency is not relevant in the corporate appeals. It is not my role as a motions judge to grant either order since doing so risks usurping or at least interfering with the role of the trial judge. A motion for consolidation should not be used to gain a substantive advantage, to obtain a ruling from the Court on the central issue in the appeals, or to otherwise resolve a debate on key factual and evidential questions that are best determined by the trial judge.

[11] Contrary to the Appellants' position on this motion, Rule 26 does not require there to be a common question that is determinative of the appeals. Its language is not that narrow. But, in this case, ordering common evidence consolidation risks being interpreted as accepting that there is a "common question of fact or law or mixed fact and law" between the tests for corporate residency and individual residency. Residency generally involves questions of fact. Here, those facts are highly contested. The applicable legal tests are also contested. The weight to be given to the factors on the corporate residency test, the findings of fact required to determine personal and corporate residency, and any overlap amongst these questions of fact, law or mixed fact and law are questions for the trial judge. These are such stuff as trials are made on.

[12] Should the Respondent wish to pursue the Appellants' objection to admitting certain facts, the Rules provide tools other than consolidation. Indeed, the Respondent has already served Notices to Admit.

[13] Further, I reject the Respondent's suggestion that denying common evidence consolidation in these appeals amounts to shifting the burden to the Minister to prove Mr. Robinson's residence in the corporate appeals. The burden to disprove the Minister's assumptions in connection to residency remains with the Appellant in each appeal.

[14] Although I decline to order common evidence consolidation with one hearing for all eight appeals, Rule 26 is broad enough to provide a means for fashioning an order that fulfills the purposes of Rules 4 and 26 required by the realities of these appeals. Specifically, Rule 26(b) gives the Court discretion to issue an Order where "two or more proceedings are pending in the Court; and..." "(b) for any other reason, a direction ought to be made under this section".

[15] Here, I am satisfied that the corporate appeals and the individual appeal should be heard one immediately after the other by the same trial judge. Doing so avoids

the potential for contradictory judgments and provides the parties with the opportunity to agree on facts, records or other evidence common to all, or some, of the appeals. Appropriately, it also leaves to the trial judge the management of common evidence (or objections) on central issues they will be tasked with deciding. This is a just, expeditious and cost-effective method of proceeding, which interferes with neither the parties' ability to pursue their trial strategies, nor the trial judge's role in managing the conduct of the hearings.⁴

[16] Lastly, I defer to the trial judge to determine the order of hearing the individual and corporate appeals. In the joint application to fix a time and place for hearing, the parties should include time estimates based on both the individual appeal proceeding first, and the corporate appeals proceeding first.

[17] As success on this motion is divided, there will be no costs awarded.

Signed this 12th day of August 2026.

“Laurie A. Goldbach”

Goldbach J.

⁴ *Barati v. The King*, 2026 TCC 129 at paragraphs 56 – 57.

CITATION: 2026 TCC 148

COURT FILE NOS.: 2020-953(IT)G
2020-954(IT)G
2020-955(IT)G
2020-956(IT)G
2020-957(IT)G
2020-958(IT)G
2020-959(IT)G
2021-825(IT)G

STYLE OF CAUSE: TIENCON ELECTRONICS EXPORT
COMPANY LIMITED
TIENCON ELECTRONICS LIMITED
(TAIWAN)
TIENCON ELECTRONICS LIMITED
(COOK ISLAND)
TIENCON ELECTRONICS LIMITED
(HONG KONG)
MH CONNECTORS ASIA LIMITED
EDAC (HONG KONG) LIMITED
EDAC (DONGGUAN) LIMITED
ADRIAN ROBINSON
v. HIS MAJESTY THE KING.

PLACE OF HEARING: N/A

DATE OF HEARING: Motion Determined by Written
Submissions

REASONS FOR ORDER BY: The Honourable Justice Laurie A.
Goldbach

DATE OF ORDER: August 12, 2026

PARTICIPANTS:

Counsel for the Appellant: Peter Aprile
James Roberts
Counsel for the Respondent: Allan Mason
Katherine McCarthy

COUNSEL OF RECORD:

For the Appellant:

Name: Peter Aprile
James Roberts
Firm: Counter Tax Lawyers PC

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