

CANADA / JUDGMENT

Moore v. Tse

2025 BCSC 2266

COURT

Supreme Court of British Columbia

DECIDED

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2025 BCSC 2266 Moore v. Tse IN THE SUPREME COURT OF BRITISH COLUMBIA Citation: Moore v. Tse, 2025 BCSC 2266 Date: 20251118 Docket: E191842 Registry: Vancouver Between: Nicholas Moore Claimant And Jennifer Tse Respondent Before: The Honourable Madam Justice W.A. Baker Reasons for Judgment Counsel for Claimant: A. Allidina The Respondent, appearing in person: J. Tse Place and Date of Hearing: Vancouver, B.C. September 29, 2025 Place and Date of Judgment: Vancouver, B.C. November 18, 2025 Table of Contents Prior orders. 3 Application of Mr. Moore. 7 Application of Ms. Tse. 8 Issues on the applications. 8 What are the appropriate guideline incomes for the parties in 2023 and 2024?. 9 Income of Ms. Tse. 9 Income of Mr. Moore. 11 Deductions from Zenith's pre-tax income. 11 Add backs from Zenith's tax deductions. 11 Calculation of Income ordered by Justice Coval 12 Calculation of Income on this application. 12 When did the parties begin exercising a shared parenting regime?. 14 Should any orders for repayment of child support, or arrears of child support, be made?. 16 What is the appropriate exchange rate in calculating Mr. Moore's income for guideline purposes?. 18 Should an order requiring Mr. Moore to register the BC orders in Washington State be made?. 19 Should the order respecting special and extraordinary expenses be varied and, if so, what variation should be made?. 19

- [1] These reasons involve two cross applications. The claimant, Mr. Moore, seeks a retroactive variation of child support. The respondent, Ms. Tse, seeks a review of child support, an order for payment of arrears, and an order compelling Mr. Moore to register the support orders in the State of Washington, USA.
- [2] The parties share one daughter, who was born February 26, 2013. The parties were never married or in a marriage like relationship. The sole issues between them relate to their child. Mr. Moore lives in the United States. Ms. Tse lives in Canada. Mr. Moore maintains a home in Burnaby to allow him to have parenting time with their child. Prior orders
- [3] This matter has a long history before the courts. On February 7, 2017, an order relating to parenting time was made in the Superior Court of California ["California Order"], granting Mr. Moore specific parenting time.

- [4] The first order in BC was made in 2020. There have been reasons for judgment issued by Registrar Gaily on May 3, 2023, Justice Coval on October 18, 2023, and Justice Tucker on September 24, 2024. I do not intend to repeat any of the background information regarding these parties as set out in these prior reasons for judgment. However, I do rely on the prior reasons as accurately setting out the history of the parties, and the rationales behind orders for child support and parenting time.
- [5] In addition, there was a somewhat tortured path to get these applications set for hearing, which included various procedural orders. I do not intend to recount any of these facts except to the extent they have some bearing on the issues before me.
- [6] On January 27, 2020, Morellato, J. made an extensive final consent order, which included the following terms:
- a) the parties were joint guardians and shared all parental responsibilities;
 - b) the California Order for parenting time was suspended from February 20, 2020 until Mr. Moore completed his marine pilot training. During this interval, defined as the "Temporary Schedule", Mr. Moore would have parenting time from Thursdays at 3pm until Sundays at 7pm;
 - c) Once Mr. Moore's training program was complete, the parties would move to a shared parenting schedule, with each parent having parenting time between 40-50% of the time (the "Regular Schedule");
 - d) Prior to moving to the Regular Schedule, there would be a transitional parenting period of 3-6 months, the terms of which would be agreed to by the parties or, if no agreement, by a mediator/arbitrator;
 - e) Mr. Moore's guideline income was \$80,000 and beginning February 1, 2020, Mr. Moore would pay Ms. Tse \$946/month as long as he was in training;
 - f) Certain special expenses were agreed to, and the parties agreed to share such expenses equally;
 - g) The agreed special expenses and child support would be reviewed upon the completion of Mr. Moore's training program, and by June 1 of each subsequent year, with any adjustments to be made prospectively; and
 - h) The parties would take all necessary steps to ensure the support provisions of the order are enforceable in Washington State.
- [7] On July 6, 2023, Justice Coval ordered an increase in monthly child support payable by Mr. Moore to \$3,700/month, beginning on August 1, 2023.

- [8] In the hearing before Justice Coval, Ms. Tse sought support of \$5,868/month, retroactive to January 1, 2022. Ms. Tse submitted that Mr. Moore's income in the US needed to be grossed up to account for the lower tax rate he was subject to, in order to achieve a fair guideline income number. Coval, J. found:
- [32] I also find that the Guidelines' objectives are served by imputing additional income to Mr. Moore, pursuant to s. 19(1)(c), particularly the goals of establishing fair support for their daughter so that she benefits from Mr. Moore's actual financial means, and ensuring consistent treatment of spouses in similar circumstances.
- [9] Justice Coval agreed that the following expenses were properly deductible from Mr. Moore's income: the contribution made by Mr. Moore's company, Project Zenith Ltd., to the Pilots Association, and Mr. Moore's health insurance premiums. Certain expenses were added back to Mr. Moore's income to reflect his personal use of these items, namely 50% of his corporate deductions for vehicle, phone, and watch expenses, and Mr. Moore's claimed depreciation for his vehicle at 100%.
- [10] Justice Coval summarized the calculation of Mr. Moore's income for Guideline purposes as follows:
- [47] In sum, Mr. Moore's net foreign income in 2022 for child support purposes is US\$193,845, calculated as follows: US\$340,763 gross income plus US\$9,258.50 for expenses added back less US\$34,128 for health insurance expenses (mandatory) less US\$65,150/year for working capital expenses (mandatory) less US\$56,899 taxes
- [48] Using the conversion rate accepted by the parties of 1.3013, this is net income of CAN\$252,250.
- [49] The Canadian gross income required to yield an equivalent net income of CAN\$252,250 is CAN\$454,000. Imputing this income of \$454,000 to Mr. Moore, and then applying the child support Guidelines to it, calls for child support of \$3,727/month.
- [50] In my view, in these circumstances, child support of \$3,700 provides fair support for their daughter, so that she benefits from Mr. Moore's actual financial means, and it serves the goal of consistent treatment of spouses in similar circumstances.
- [11] Justice Coval ordered the parties to use the Bank of Canada average annual exchange rate for the prior year, in determining the exchange rate to convert Mr. Moore's income to CAD.
- [12] On October 19, 2023, Justice Marzari ordered parenting time as follows:
- a) Two five day periods of time in November 2023;
 - b) One five day period of time in December 2023;
 - c) Once seven day period of time in January 2024 (commencing on December 31);
 - d) Two five day periods of time in February 2024;

- e) One five day period of time in March 2024 (beginning February 29); and
- f) One nine day period of time March 2024.
- g) If Mr. Moore "consistently exercises the above parenting time", his parenting time would increase as follows:
 - i. April 19-24, 2024, ii. May 17-24, 2024, and iii. May 31-June 10, 2024.
- [13] The October 19, 2023 Order anticipated that a further application for shared parenting time would be brought by Mr. Moore between May 14 and 24, 2024, and that the parties would attend mediation before then in an attempt to resolve their parenting time dispute.
- [14] The parties appeared before Justice Tucker on May 8, 2024, and she delivered her reasons on September 13, 2024. She addressed Mr. Moore's new permanent work schedule, as well as concerns raised by Ms. Tse about Mr. Moore's alleged non-compliance with previous the parenting schedule. Tucker, J. ordered the following parenting time schedule:
 - a) Effective October 1, 2024, the Regular Parenting Time is:
 - i. Mr. Moore will have parenting time during his 13 day breaks; ii. For the first six months, during each 13 period of Mr. Moore's parenting time, Ms. Tse will have parenting time with the child for one day; iii. Mr. Moore will have parenting time during his ETOs ["earned time off"], subject to the following: on the second full work [sic] of each ETO, Ms. Tse will have parenting time for a week from Sunday at 5 p.m. to Monday of the following week at 2:45 p.m. (or to Tuesday at 8:30 a.m. should the Monday be a statutory holiday). Application of Mr. Moore
- [15] Mr. Moore seeks a retroactive variation of child support from June 1, 2024 to September 1, 2024 based on a guideline income for him of \$436,112, resulting in a monthly payment of \$3,572/month. During this period, Mr. Moore agrees he was the sole payor.
- [16] Commencing October 1, 2024, Mr. Moore says a shared parenting regime began. He seeks a retroactive variation of child support from October 1, 2024 to May 1, 2025 based on his guideline income of \$436,112, and Ms. Tse's guideline income of \$130,131.68, resulting in a net monthly payment by him of \$2,371. From June 1, 2025 until further order of the court, or agreement of the parties, Mr. Moore seeks an order for net child support payable by him in the amount of \$4,947/month, based on his guideline income of \$717,584, and an imputed income for Ms. Tse of \$130,693.
- [17] Mr. Moore seeks an accounting of all overpayments of child support, should his application for retroactive variation be granted. In respect of such overpayment, Mr. Moore seeks a prospective order that he is no longer obliged to contribute to any special or extraordinary expenses incurred by Ms. Tse or, in the alternative, he seeks an order that his rental expenses in Burnaby be deducted from his income for the purposes of guideline income calculations.

- [18] Mr. Moore seeks an order that the exchange rate of 1.3698 be used for 2024, and that for future years the parties use the prior year's Bank of Canada average annual exchange rate. Application of Ms. Tse
- [19] Ms. Tse seeks a review of basic child support pursuant to the order of Morellato, J., and an order for payment of arrears, on the basis that additional income should be included in Mr. Moore's guideline income and the parties did not begin a shared parenting regime until mid 2025.
- [20] Ms. Tse seeks an order for proportionate sharing of special and extraordinary expenses.
- [21] Ms. Tse seeks an order requiring Mr. Moore to register and make enforceable in the State of Washington all orders made in British Columbia. Issues on the applications
- [22] The concerns raised in the applications overlap to a certain degree, and can be resolved in addressing the following issues:
- a) What are the appropriate guideline incomes for the parties in 2023 and 2024?
 - b) When did the parties begin exercising a shared parenting regime?
 - c) Should any orders for repayment or arrears of child support be made?
 - d) What is the appropriate exchange rate in calculating Mr. Moore's income for guideline purposes?
 - e) Should an order requiring Mr. Moore to register the BC orders in Washington State be made?
 - f) Should the order respecting special and extraordinary expenses be varied and, if so, what variation should be made? What are the appropriate guideline incomes for the parties in 2023 and 2024?
- [23] Both parties seek to set guideline incomes for the purposes of child support beginning on June 1, 2024. The 2024 child support order will be based on the 2023 incomes of the parties, in accordance with the review provisions of the Morellato Order. Income of Ms. Tse
- [24] Mr. Moore had considerable difficulty obtaining financial disclosure from Ms. Tse in order to determine her income in 2023 and 2024. After numerous requests and court orders, Ms. Tse did produce some information. The information raises a number of questions. However, for the purposes of this application, Mr. Moore is prepared to accept her 2023 line 15000 income for calculating child support in 2024. This figure is \$130,693.
- [25] In 2024, Ms. Tse reported \$82,069.94 as her line 15000 income. Mr. Moore challenges this number. It appears that Ms. Tse began receiving unemployment benefits for part of 2024. Mr. Moore submits that, given her prior income and her professional qualifications as an accountant, Ms. Tse has the ability to earn \$130,000 and her 2024 reported income of \$82,069 underrepresents her earning capacity. He submits I should infer a higher income, in the amount of \$130,000.

- [26] Beginning in February 2025, Mr. Moore began seeking information and documents relating to her employment and income in 2024. Ms. Tse has consistently failed to answer any questions about this period of time, other than to produce her tax return for 2024 which shows employment income of \$64,350 and employment insurance income of \$13,650. In her F8 sworn June 19, 2025 she states she is unemployed.
- [27] Numerous requests for information were made by Mr. Moore's counsel, and finally on July 10, 2025, Mr. Moore's counsel wrote setting out in detail the records they sought including: details with supporting documentation explaining why she ceased working from January 2023 to the present, details of any severance package she might have received, copies of her T4 slips, proof of the date she began receiving employment insurance benefits, and documents relating to her job searches. Similar requests were made with respect to Ms. Tse's consulting corporation.
- [28] Ms. Tse has not responded with any requested documents, and her affidavits do not explain her failure to produce documents or provide any insight into her employment situation in 2024. On July 14, 2025, Ms. Tse wrote to counsel for Mr. Moore stating, in relation to the requested employment update: "As you are aware, should the court find any disclosure inadequate, it may impute income as it has previously done with Mr. Moore."
- [29] Given the complete failure of Ms. Tse to provide what is clearly relevant information for the purposes of determining her guideline income, and her position that it is open to the court to impute income if the disclosure is found to be inadequate, I am satisfied that it is appropriate to impute income to Ms. Tse for the 2024 year.
- [30] Mr. Moore suggests I should impute \$130,000 to Ms. Tse. I do not agree that is an appropriate number, as it is clear that Ms. Tse did cease working at some point in 2024. Using her prior year's income as a guideline, I infer that she earned just over \$10,000/month in 2023. She earned \$64,000 in 2024, and therefore I infer that she worked approximately six months in 2024. This leaves approximately six months of unemployment.
- [31] Ms. Tse is a qualified accountant and has not explained why she was not able to earn any income after her employment was terminated. For the purposes of child support, I impute an additional \$30,000 to Ms. Tse's reported income of \$82,069. This represents an average of \$5,000/month of income over six months, which I find is reasonable for the six months following her termination of employment. This represents an earning capacity of 50% of her full time employed earnings. In the face of Ms. Tse's failure to produce any documents or explanations that would allow me to assess her attempts to obtain employment, I find this is a reasonable imputation of income.
- [32] As such, I find that the guideline income for Ms. Tse in 2024 is \$112,069.

- [33] Mr. Moore has raised numerous concerns with the information he received from Ms. Tse for 2025. However, the 2025 income information will be used to calculate child support in June 2026, and not on this application. I urge Ms. Tse to be forthcoming with all requests for information posed by Mr. Moore regarding her 2025 income, to avoid the parties being forced back to court to determine child support commencing June 2026. Income of Mr. Moore
- [34] Justice Coval dealt extensively with the determination of Mr. Moore's income. I find that the reasoning employed by Justice Coval continues to apply. Deductions from Zenith's pre-tax income
- [35] Mr. Moore controls Zenith, the company through which he provides his piloting services. Coval, J. recognized that Zenith's pre-tax income is presumed to be available for child support purposes, absent clear evidence to the contrary.
- [36] Justice Coval accepted the following deductions were appropriate to be made from Zenith's pre-tax income:
- a) Zenith's working capital contributions to the Pilots Association.
 - b) Shareholder Health Insurance Premiums, which Coval, J. accepted were both required by the Association, and were benefits that are tax-funded in Canada (i.e. in Canada he would not have to pay these expenses with after tax dollars). Add backs from Zenith's tax deductions
- [37] Justice Coval accepted that 50% of Mr. Moore's corporate deductions for vehicle expenses, telephone phone expenses, and his watch should be added back to income. He also found that the claimed depreciation of his car should be added back. Calculation of Income ordered by Justice Coval
- [38] Justice Coval took Mr. Moore's gross income in USD, added back the expenses noted above, and deducted his taxes and the other deductions noted above. From that net income figure, Coval, J. converted the USD to CAN, using the conversion rate from the Bank of Canada, as agreed between the parties.
- [39] Justice Coval then determined the Canadian gross income required to yield an equivalent net income, taking into account the taxes he would be required to pay had he been a taxpayer in BC. Calculation of Income on this application
- [40] On the application before me, Ms. Tse challenged most of the expenses claimed by Mr. Moore, and challenged Mr. Moore's document production, stating that he had not provided credit card statements or receipts for all claimed expenses. She also claimed he had underreported his interest income and capital gains, and there were missing attachments to his F8 financial statement. She relies on an order for production made May 20, 2025 wherein Mr. Moore was to provide her, within 30 days, with his F8 financial statement and all required schedules and attachments, and: All expense deduction information retailed to his

2023 and 2024 tax years including receipts, health insurance deductions and information about who is covered under his policy

- [41] Mr. Moore did provide his F8 on July 16, 2025. He swore an affidavit on September 25, 2025 in response to Ms. Tse's claim that he did not provide all required documents. He stated that his tax filings are prepared by a professional accountant, consistent with federal requirements, and he provided a letter from his accountant explaining the work done. He stated that he did not keep receipts for small business expenses, but pays them with his credit card and he produced his credit card receipts to Ms. Tse. I accept the explanations provided by Mr. Moore. I am also satisfied that Mr. Moore has complied with the May 20, 2025 order.
- [42] Ms. Tse submitted that 75% of Mr. Moore's business expenses ought to be attributed to personal. She agreed that this percentage is simply a number she was advancing, and was not based in the evidence. I reject this submission of Ms. Tse, and accept the attribution of expenses proposed by Mr. Moore, consistent with the decision of Coval, J.
- [43] Ms. Tse challenges Mr. Moore's claim to deduct health insurance expenses from income. Health insurance premiums were required by the Pilots Association in 2023, but not in 2024. In 2024, Mr. Moore changed his health insurance to his wife's plan. He paid annual premiums of \$6,473 to be added to her plan. Coval, J. ordered health insurance premiums to be deducted from income, because they were required at that time, but also because they cover benefits that are tax-funded in Canada (i.e. in Canada he would not have to pay these expenses with after tax dollars). I find the reasoning of Coval, J. is still applicable to Mr. Moore's payment of health insurance premiums in both 2023 and 2024, and they are properly deducted from his income in both years.
- [44] Ms. Tse submits that the income of Mr. Moore's spouse should be included in Mr. Moore's income for the purposes of child support. I disagree. I accept Mr. Moore's filed tax return which states the pre-tax profit in Zenith each year, and the officer compensation paid to Mr. Moore each year. I am satisfied that these tax returns accurately state the income received by Mr. Moore in the relevant years. I note that Mr. Moore's tax returns are joint filings with his wife. However, the gross amounts earned and taxes paid by Mr. Moore can be discerned from the returns, and I have only taken into account the figures attributable to Mr. Moore.
- [45] I find the Bank of Canada average annual exchange rate for 2023 is 1.3497, and for 2024 is 1.3698. Because the tax rate in Washington State is considerably lower than BC, Mr. Moore provided DivorceMate calculations which gross up Mr. Moore's income to a pre-tax amount that would result in the same net income he received in Washington State. This was accepted by Coval, J. and I see no reason to vary this method of calculating Mr. Moore's income.
- [46] I find Mr. Moore's guideline income for the purposes of child support to be CAD\$434,073 in 2023, and CAN\$719,313 in 2024, based on the following:
- | Item | Amount 2023 | Amount 2024 |
|---------------------------------|--------------|--------------|
| Gross pre-tax profit for Zenith | USD\$205,043 | USD\$250,437 |
| Officer compensation | USD\$120,000 | |

USD\$159,000 Total gross income USD\$325,043 USD\$409,437 Deduct income tax USD\$48,165 USD\$63,768 Deduct health expense USD\$34,900 USD\$6,473 Deduct working capital contribution USD\$65,150 USD\$65,150 Add car depreciation USD\$3,131 USD\$3,131 Add 50% vehicle expenses USD\$4,706 USD\$2,874 Add 50% telephone expenses USD\$1,385 USD\$1,245 Mr. Moore's net foreign income USD\$186,050 USD\$281,296 Mr. Moore's net income in CAD CAD\$251,111.69 CAD\$385,318.66 Net income in CAD after tax gross up CAD\$434,073 CAD\$719,313 When did the parties begin exercising a shared parenting regime?

- [47] Mr. Moore works as a marine pilot and has an unusual schedule, which was taken into account in the Tucker Order. Mr. Moore has a rotating schedule, where he works 15 days on and 13 days off, and every fifth rotation he has approximately 2 weeks off. These extra days are described as "earned time off", and are reflected in the Tucker Order.
- [48] The 2020 Morellato Order ordered a shared parenting regime, to begin following the Temporary Schedule while Mr. Moore completed his training program. Mr. Moore submits that the Tucker Order puts into effect the intended shared parenting regime. Ms. Tse agrees that, after the transitional period in the Tucker Order, the parties entered a shared parenting regime. However, she submits that the Tucker Order contemplated a transition period during which time Ms. Tse continued to have more than 60% of the parenting time. The date the shared parenting regime began has an impact on the child support to be paid by Mr. Moore. This is a significant dispute between them.
- [49] Ms. Tse submits that Mr. Moore did not have parenting time for at least 40% of the calendar year 2024, or from July 2024 to June 2025. Ms. Tse submits that the year, for the purposes of parenting time calculations, should run from June to June. I do not agree. June 1 was expressly included in the Morellato Order as the date to vary child support, no doubt because of the timing of yearly tax filings. However, I do not agree that date is to be applied for the purposes of shared parenting. I find that generally shared parenting will be determined on the calendar year. However, where a change in the parenting schedule occurs mid-year, the court must take into account the impact of that change in the parenting schedule for the remainder of the year.
- [50] I have examined the spreadsheets prepared by both parties setting out the time they have had with their child in 2024 and 2025. When Ms. Tse calculated parenting time, she terminated Mr. Moore's parenting hours on transition days at the time the child was dropped off at school. The Morellato Order is clear that the exchanges take place at the end of the school day, which is 2:45 pm. By stating Mr. Moore's parenting time ends at 8:45 am on transition days, Ms. Tse deleted six hours from Mr. Moore's parenting time on each transition day. I find that Mr. Moore's parenting time on transition days ends at 2:45 pm, and not 8:45 am as proposed by Ms. Tse. Generally, I prefer the schedule of parenting time prepared by Mr. Moore.

- [51] As of October 1, 2024, the Tucker Order changed the parenting regime to shared parenting, and included a short transition to this shared parenting regime. When the six hours is added back into Mr. Moore's parenting time on transition days, for the three months of October, November and December 2024, Mr. Moore had parenting time with the child 35% of the time.
- [52] For 2025, when the six hours is added back into Mr. Moore's parenting time on transition days, as of the end of September 2025 (when this application was heard), I find that Mr. Moore has had parenting time with the child 40% of the time in 2025. I am also satisfied that for the first three month of 2025, which could be considered part of the transition period under the Tucker Order, Mr. Moore had parenting time 40% of the time.
- [53] Beginning in January 2025 and up until the date of the hearing on September 29, 2025, the shared parenting regime contemplated under both the Tucker and Morellato Orders has been in effect. I make this determination based on the calculation of parenting time spent, and on the equally important factor of the shared parenting timetable reflected in the Tucker Order: *Lekakis v Lekakis*, 2023 BCSC 376, paras. 34 - 35; *T.B.B. v. J.F.B.*, 2015 BCSC 255 paras. 22, 37.
- [54] Until a change is made to the schedule set out in the Tucker Order, such that Mr. Moore is anticipated to receive less than 40% of the parenting, I find that the parties have a shared parenting schedule, and child support commencing January 1, 2025 will be calculated under s. 9 of the Guidelines. Should any orders for repayment of child support, or arrears of child support, be made?
- [55] Under the Morellato Order, child support obligations are to be adjusted as of June 1 each year, based on the prior year's guideline incomes. As such, child support for the period June 1, 2023 to May 31, 2024 was set by Coval, J. in his reasons of October 18, 2023.
- [56] The child support obligations of the parties for the years June 1, 2024 - May 31, 2025, and June 1, 2025 - May 31, 2026 will based on the incomes for 2023 and 2024 which I have determined. Based on my determinations of shared parenting, up until December 31, 2024, Mr. Moore remained the sole payor. Commencing January 1, 2025, the parties began a shared parenting regime, reducing the net payments to be made by Mr. Moore. Flowing from my determinations of parenting time and guideline incomes, the monthly child support obligations of the parties beginning June 1, 2024 are the following: Mr. Moore Ms. Tse Net payment by Mr. Moore June 1, 2024 - December 31, 2024 \$3,572 \$3,572 January 1, 2025 - May 31, 2025 \$3,769 \$1,224 \$2,545 June 1, 2025 - May 31, 2026 \$6,165 \$1,065 \$5,100
- [57] During the hearing I was provided with information from Family Maintenance Enforcement Program ["FMEP"] and the parties about the amounts paid and owing since January 2022. There is conflict in the evidence on this issue, and each party presented their calculations based on the positions they were advancing, neither of which aligned completely with the orders I have made.

- [58] It is common ground that following the Coval Order, Mr. Moore was required to repay child support arrears since January 1, 2022. Mr. Moore repaid those arrears by paying an amount each month in addition to the child support payments of CAD\$3,700. However, it is not clear from the evidence as presented by the parties, including from FMEP, when exactly the arrears were repaid.
- [59] Mr. Moore has been paying child support based on the Coval Order. Based on my findings above, there will have to be a further recalculation of child support paid by Mr. Moore.
- [60] Unfortunately, on the evidence before me, I am unable to determine whether Mr. Moore has over or under paid support to date, based on the variations I have ordered. Therefore, I seek submissions from the parties on the over or under payment of child support as of the end of November 2025, taking into account all payments of arrears and child support made by Mr. Moore since January 1, 2022. If possible, I hope that the parties are able to reach agreement on the calculation of over or under payment of support.
- [61] I direct the parties to provide me with their submissions, either joint if they have reached agreement, or individually, by no later than December 12, 2025. To be clear, I am seeking submissions only on the amount of over or under payment made by Mr. Moore in relation to child support consistent with these reasons. The parties are not given leave to provide submissions on any other issues, or to reargue any of the issues that I have decided in these reasons. Their submissions must not exceed five pages, double spaced, exclusive of any appendices.
- [62] If a party anticipates seeking any cancellation of arrears such that notice to FMEP is required, I direct that party to provide a copy of these reasons to FMEP forthwith, along with their position on arrears. If FMEP seeks to provide me with any submissions, I will receive those submissions in writing by December 12, 2025.
- [63] Once I have received these further submissions, I will address the appropriate orders to be made in relation to Mr. Moore's over or under payment of child support. What is the appropriate exchange rate in calculating Mr. Moore's income for guideline purposes?
- [64] On October 18, 2023, Justice Coval ordered the parties to use the Bank of Canada average annual exchange rate for the prior year, in determining the exchange rate to convert Mr. Moore's income to CAD, for all future calculations.
- [65] I see no reason to vary this order. Should an order requiring Mr. Moore to register the BC orders in Washington State be made?
- [66] The Morellato Order requires both parties to ensure the support provisions were made enforceable in Washington State. As both parties have the ability to register orders for enforcement, I am not satisfied that any further orders in this respect are required. Should the order respecting special and extraordinary expenses be varied and, if so, what variation should be made?

[67] Before me, Mr. Moore submitted that he has overpaid child support, and he seeks to set off his overpayment of child support against future special and extraordinary expenses. I am not able to provide my reasons on this issue until the over/under payment of support by Mr. Moore has been determined. As such, I continue to reserve on this issue until I have received submissions from the parties on the issue of child support, as set out above. "W.A. Baker J."

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