

CANADA / JUDGMENT

R.A. v. W.A.

2021 BCSC 637

COURT

Supreme Court of British Columbia

DECIDED

8 April 2021

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2021 BCSC 637 R.A. v. W.A. IN THE SUPREME COURT OF BRITISH COLUMBIA Citation: R.A. v. W.A., 2021 BCSC 637 Date: 20210408 Docket: E142148 Registry: Vancouver Between: R.A. also known as R.S.A. Claimant And W.A. also known as W.B. also known as W.I.M.B. Respondent Before: The Honourable Madam Justice Forth Reasons for Judgment The Claimant appearing in person via teleconference: R.A. The Respondent appearing in person via teleconference: W.A. Place and Date of Hearing: Vancouver, B.C. March 8, 2021 Place and Date of Judgment: Vancouver, B.C. April 8, 2021 Table of Contents Introduction. 3 Division of CPP benefits. 5 Other Relief Claim by the Claimant. 6 Variation of Child Support. 8 Factual Background. 8 What Income Should be Imputed to the Claimant. 8 What Income Should be Attributed to the Respondent. 8 Position of the Claimant 8 Position of the Respondent 8 Legal Principles. 9 Imputing Income for Underemployment 10 Imputing Income for Deducted Expenses. 10 Including Income for a Corporation. 11 Analysis. 12 Underemployment 12 Deductions for Corporate Expenses. 13 Lifestyle. 16 Conclusion. 16 Future Document Disclosure. 17 Section 7 Special or Extraordinary Expenses. 17 Conclusion. 18

Introduction

- [1] These reasons address the issues argued at a hearing on March 8, 2021 (the "Hearing"), during which I heard submissions on an application brought by the respondent. The Hearing concerned whether there should be a variation in the amount of child support paid by the respondent commencing on July 1, 2020. The adjustment would be based on the parties' 2019 income.
- [2] The parties have two children of the marriage, a boy, I.A., born May 2008, and another boy, Z.A., born July 2010 (collectively, the "Children").
- [3] In the respondent's notice of application filed January 7, 2021, he sought the following orders:
1. Adjust child support based on the income taxes due to the pandemic and according to the updated Child Support Table Look-up;

2. Adjust the Children's special and extraordinary expenses according to income taxes each year;
 3. Follow up on court order the division of Canadian Pension Plan ("CPP"); and
 4. Court costs based on the reasons for judgment of Justice Forth regarding compliance and being unreasonable.
- [4] In the claimant's application response filed March 3, 2021, she sought the following orders:
1. The respondent produce the following documents:
 - a) a copy of his personal and corporate tax returns and notice of assessment and re-assessment for the five most recent taxation years;
 - b) financial statements, including income statements, balance sheets and notes, as prepared by an accounting firm, and the monthly banking statements for PHC Clinic Pharmacy Ltd. (The Medicine Shoppe Pharmacy);
 - c) a list of real estate purchased or sold by the respondent during the last five years or on behalf of the respondent for the last five years;
 - d) all personal bank account statements, loan applications, investments, including RRSP statements, for the past five years up to the present, including all statements where he is the primary card holder;
 - e) a record of the credit card points available and used to purchased the in-home personal gym equipment;
 - f) a copy of the respondent's current rental agreement and rental application for his place of residence;
 - g) the sale details of the vehicles, that he is registered under, co-owner, and listed as a driver through ICBC; and
 - h) any other document the Court considers appropriate to obtain full financial disclosure.
 2. The respondent provide an available date to the claimant for setting a date with the Registrar regarding the 2015 court cost order.
 3. The respondent pay the claimant's legal fees and notary fee of \$1,323.37 for preparation of the application response.
 4. The claimant's income continue to be imputed at \$95,191.66 until full financial disclosure is received.

5. Section 7 expenses include: ice skating lessons, hockey lessons, private swimming lessons, football lessons, soccer lessons, martial arts, basketball lessons, and music lessons. Private tutors for math, science, reading, writing, and language studies. Spring break camps, summer break camps, sport training camps, safety equipment related to chosen sport, post-secondary tuition fees, textbooks, art classes, and driving instruction school.
- [5] I previously heard applications by these parties on August 20, 2018, and I delivered reasons for judgment indexed at 2018 BCSC 1910 (the "2018 Reasons"). The claimant filed an appeal of this decision which was later abandoned.
- [6] I heard a further application by the respondent on December 11, 2019, and delivered reasons for judgment indexed at 2020 BCSC 584 (the "2020 Reasons"). A trial in this proceeding took place in June and July 2015 before Justice Sharma who delivered reasons for judgment indexed at 2015 BCSC 1828 (the "Trial Reasons"). The respondent appealed the Trial Reasons and the appeal occurred on March 16, 2017. The appeal reasons, indexed at 2017 BCCA 126, did not deal with any issues respecting support payments.
- [7] I repeat what I said in my 2018 Reasons at para. 10: Unfortunately these parties have become involved in a high conflict family dispute that has involved a trial, an appeal, and numerous pre- and post-trial applications, all of which putting an emotional and financial strain on both parties.
- [8] In addition to the hearings on August 20, 2018, and December 11, 2019, the parties were back before me on October 20, 2020, and December 2, 2020. It appears these parties are continuing down the same path in which they are incapable of resolving issues between them. It is not a productive exercise to continue to return to this Court. The parties need to find a way of communicating with each other in a respectful manner and achieving resolution outside of court. If not, I anticipate they will be mired in ongoing court appearances resulting in a continual atmosphere of mistrust. Division of CPP benefits
- [9] It is not clear to me why this issue continues to be unresolved. At the hearing on December 11, 2019, I ordered that the parties' respective CPP credits accrued between September 19, 2007, and July 16, 2014, be divided equally.
- [10] The parties have two stories on who is at fault. The respondent claims that he was told by CPP that forms had been sent to the claimant to be completed and she has failed to return the forms. The claimant claims that she has not received any forms and she tried to contact CPP to find out what she needs to do.
- [11] In order to achieve closure on this issue I ordered at the Hearing that the claimant contact CPP and request the document she needs to sign in order to divide the CPP credits in accordance with my order. She was directed to make contact with CPP on or before March 12, 2021. She agreed to do so. I anticipate that when the parties next come before the Court the CPP issue will have been dealt with.

- [12] Prior to dealing with the issue of a variation of child support, I will comment on the other relief sought by the claimant in her application response. Other Relief Claim by the Claimant
- [13] I am not prepared to make the extensive document production order sought by the claimant. The Trial Reasons provided, in part, at para. 92: The parties should exchange financial information each year for the purpose of re-assessing the appropriate child support payments based on the respondent's income tax returns.
- [14] The financial information required is not the extensive financial documentation that the claimant requests. The re-assessment of child support is not meant to become a complicated process, akin to a trial, in which extensive documentation is produced each year. I will provide some further guidance on what financial information is required in the future so that the parties have the parameters of what the expectations are.
- [15] The claimant wants the respondent to agree to a date for a hearing before the Registrar to assess the 2015 trial costs. Justice Sharma dealt with the issues of the costs of the trial in her costs reasons indexed at 2016 BCSC 663. She awarded the claimant 60 percent of her costs.
- [16] The claimant should find out the next available dates for a Registrar's hearing to assess the court costs. The available dates are listed on the Supreme Court of British Columbia's website. If the respondent refuses to cooperate in agreeing to a date, then the claimant can proceed to unilaterally set the date. She should be prepared to explain to the Registrar the efforts she made to obtain an agreed date from the respondent.
- [17] On the issue of what are appropriate s. 7 expenses, it appears that the claimant has listed every potential sport that the Children may engage in and seeks to have them declared appropriate s. 7 expenses. I am not prepared to do so. Section 7(1) of the Guidelines requires a court to consider the "necessity of the expense in relation to the child's best interests". It also requires a court to consider "the reasonableness of the expense in relation to the means of the spouses and those of the child and to the family's spending pattern prior to the separation".
- [18] The availability of extraordinary expenses is determined in the context of the combined income of the spouses, as well as other considerations including the nature and amount of the individual expense, the nature and number of the activities, any special needs or talents of the child, and the overall cost of the activities. Relevant considerations include whether the expenses are necessary in relation to the child's best interests and reasonable having regard to the means of the spouses, the child, and to the family's spending pattern prior to separation: *Santelli v. Trinetti*, 2019 BCCA 319 at para. 151.
- [19] The parties should work together to ensure that the Children have the opportunity to participate in sports and, most crucially, have access to counselling. It also makes sense that they get to participate in spring and summer camps. If the Children require tutoring to assist in their education then, after the parties consult with each other, some tutoring may well be appropriate.

- [20] The claimant seeks an order that the respondent pay the actual legal fees in the preparation of the application response. This request is rejected. I have dealt with the issue of costs at the end of these reasons. Variation of Child Support Factual Background
- [21] The respondent is a pharmacist. Currently the respondent owns a 50 percent interest in a franchise called The Medicine Shoppe. The other 50 percent is owned by Mohamad Dakkak, the respondent's brother-in-law. The pharmacy is located in Abbotsford. He operates the franchise through a registered company, PHC Clinic Pharmacy Ltd.
- [22] The claimant is a registered nurse. She is currently on long term disability as a result of a motor vehicle accident. She anticipates returning to work in a couple of months.
- [23] The Children both reside with the claimant. What Income Should be Imputed to the Claimant
- [24] The parties did not contest that the income that should be imputed to the claimant is as provided at line 15000 of her 2019 tax return, being \$75,279. What Income Should be Attributed to the Respondent Position of the Claimant
- [25] The claimant submits that the income of the respondent should remain at \$95,191.66 on the basis that he has not made full financial disclosure and he should continue paying child support of \$1,457 a month. Based on the respondent's expenditures for two dogs (one from Alberta), vehicles, multiple fitness equipment items, and other expenses, the claimant argues that the respondent must be receiving more than the \$15,000 he declared in his 2019 personal tax return. She believes the respondent is deliberately under-reporting his income to avoid paying child support. Position of the Respondent
- [26] The respondent submits that his line 15000 income from his 2019 personal tax return is \$15,000. He claims that \$15,000 was the only monies left over in his company after the expenses were paid and losses were attributed for prior years. He says that the other shareholders in the company agreed that he would receive this amount of money. He explained that he reduced the child support to \$183 in January 2021 based on this income. He says that he had to do so because he could not afford the higher child support and he only did so until the parties could get back to court.
- [27] The respondent claims that his mother and father have had to wire him money to help pay his expenses.
- [28] During the Hearing, the respondent submitted he could earn between \$40,000 to \$45,000 plus what he earns from the pharmacy business if he taught part-time. If he took a full-time pharmacy position he could earn about \$70,000. I note that this conflicts with what the respondent told me on December 11, 2019, as I noted at para. 41 of the 2020 Reasons: In his reply submissions, the respondent indicated that a fair approach would be to impute an income to him on what the average pharmacist in the province earned for 2019. He suggested the range would be between \$75,000 to \$85,000.

- [29] He further advised that he tried to sell the pharmacy business but he could not find a buyer. He received one offer for \$10,000.
- [30] The respondent claims online harassment by the claimant has impacted his potential customers.
- [31] In the Trial Reasons, the respondent's income was found to be \$82,249.79 and he was ordered to pay child support of \$1,212 per month. In my 2018 Reasons, I imputed the respondent's income at \$95,191.66, with the child support amount of \$1,457, commencing on November 1, 2018: para. 173. Legal Principles
- [32] A determination of Guidelines income requires a consideration of ss. 16-20 of the Guidelines. The Court of Appeal in *Vincent v. Vincent*, 2012 BCCA 186 at para. 35, set out a three-step process to determine a parent's Guidelines income. First, find the spouse's Line 150, now Line 15000, income. Second, make whatever adjustments to that amount are required by Schedule III. Third, and once these first two steps are complete, the court must examine ss. 17-20 of the Guidelines to determine whether any of the exceptions apply, and, if so, what effect they should be given. *Imputing Income for Underemployment*
- [33] Section 19(1)(a) of the Guidelines allows for imputing income where a party is intentionally underemployed or unemployed. Under s. 19(1)(a), the court considers a party's capacity to earn income, and whether the party is not earning to capacity: *Marquez v. Zapiola*, 2013 BCCA 433 at para. 37; *Koch v. Koch*, 2012 BCCA 378.
- [34] The party seeking to impute income bears the onus of showing, on a balance of probabilities, and on a rational and evidentiary basis, that income should be imputed: *D.M.B. v. D.W.A.L.*, 2018 BCSC 1254 at para. 140. *Imputing Income for Deducted Expenses*
- [35] Section 19(1)(g) of the Guidelines permits the court to impute income to a party if they have unreasonably deducted expenses from their income. Section 19(1)(g) applies to sole proprietorships, and can also be applied where there is an incorporated business: *D.M.B.* at paras. 147-150. Under s. 19(1)(g), it is sufficient to show that the other party has deducted business expenses to meet this initial evidentiary burden on the claimant: *C.M. v. V.M.*, 2016 BCSC 2144 at paras. 39-40; *Sobiegraj v. Sobiegraj*, 2014 ONSC 2030 at paras. 65-67.
- [36] Once the claimant establishes this evidentiary foundation, the onus shifts to the responding party to show that their business expenses are a reasonable deduction from their income for child support purposes: *C.M.* at para. 39, citing *Sobiegraj*.
- [37] According to the Court in *D.M.B.*, "[d]etermining what are reasonable deductions should involve a detailed analysis of the deductions claimed in order to assess the items that make up the sums deducted": at para. 148. Notwithstanding the failure of the respondent to provide documents necessary to analyse the business expenses in detail, the court may still undertake an assessment of the claimed deductions: *D.M.B.* at para. 149.

- [38] Expenses must be reasonable and for legitimate business purposes, in all the circumstances. As provided for in s. 19(2) of the Guidelines, the reasonableness of an expense deduction is not solely governed by whether the deduction is permitted under the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.): *Dornik v. Dornik*, 1999 BCCA 627. Where expenses are personal in nature (providing a personal benefit to the party) and/or constitute an ordinary living expense, it is not appropriate to deduct the expenses, and the expenses should be added back into the party's income: D.M.B. at para. 150, citing *Ursel v. Ursel*, 2014 BCSC 1219; *Kowalewich v. Kowalewich*, 2001 BCCA 450.
- [39] The court has discretion, in assessing income, to employ common sense when analysing financial information. Expenses may be added back to a party's income where no evidence is adduced on the point: D.M.B. at para. 150, citing *Ursel*. Including Income for a Corporation
- [40] Section 18 of the Guidelines applies where a spouse is a shareholder, director, or officer of a corporation. If the court finds that a spouse's reported income does not fairly reflect the money available for child support payments, s. 18 allows the court to increase that spouse's income. The purpose of s. 18 is to allow the court to lift the corporate veil to ensure that all funds received as income by the payor parent fairly reflects all the funds reasonably available to pay child support: *Richardson v. Richardson*, 2013 BCCA 378 at paras. 54-56; *Andreassen v. Andreassen*, 2016 BCSC 1196 at para. 62.
- [41] The onus is on the payor to provide the necessary evidence that the corporation's pre-tax income is not available to the payor: *Hausmann v. Klukas*, 2009 BCCA 32 at paras. 51-52.

Analysis

- [42] The issue of child support was addressed in the 2018 Reasons. I found that the respondent's guideline income should be \$95,191.66 with the child support amount to be \$1,457 commencing on November 1, 2018: para. 173.
- [43] The issue of child support was addressed in the 2020 Reasons. I found that since the respondent had not produced his 2019 income tax return, the amount of child support paid by the respondent would remain at \$1,457 per month: para 48.
- [44] I found in my 2018 Reasons that in July 2017, the respondent unilaterally changed the amount of child support he was paying to reflect his income: para. 162. The respondent decided to again unilaterally change the amount of child support in January 2021 from the court ordered child support of \$1,457 to \$183.
- [45] Both parties must obey court orders and not take matters unilaterally into their own hands, as noted in *Larkin v. Glase*, 2009 BCCA 321:
- [7] A court order must be obeyed until and unless it is reversed. Refusal to obey court orders strikes at the heart of the rule of law, at the core of the organization of our society. If court orders can be disregarded with impunity, no one will be safe. Our free society cannot be

sustained if citizens can decide individually what laws to obey and what laws to disregard. Madam Justice McLachlin, as she then was, stated in *United Nurses of Alberta v. Alberta (Attorney General)*, 1992 CanLII 99 (SCC), [1992] 1 S.C.R. 901 at 931: Both civil and criminal contempt of court rest on the power of the court to uphold its dignity and process. The rule of law is at the heart of our society; without it there can be neither peace, nor order nor good government. The rule of law is directly dependent on the ability of the courts to enforce their process and maintain their dignity and respect. To maintain their process and respect, courts since the 12th century have exercised the power to punish for contempt of court.

Underemployment

- [46] I am satisfied that the respondent is underemployed. It makes little sense that he is only taking home \$15,000 a year when in 2017 he earned \$95,191.66. In addition to working as a pharmacist, the respondent has also been a college instructor coordinating the pharmacy technician program in Burnaby, Edmonton, and Calgary for CDI College. He conceded at the Hearing that if he returned to teaching part-time he could earn in the range of \$40,000 to \$45,000 in addition to working in the pharmacy.
- [47] I reject the respondent's argument that the alleged online harassment by the claimant somehow impacts potential customers of the pharmacy. It makes no sense that a potential customer who is interested in buying items at a pharmacy or filling a prescription is going to conduct research on the owner of the pharmacy or one of the pharmacists. Deductions for Corporate Expenses
- [48] I find that the claimant has met the initial evidentiary burden of showing that income should be imputed to the respondent because he deducted business expenses. So, the onus shifts to the respondent to show that the deductions were justified.
- [49] The total sales of goods and services in the income statement information for the business in 2019 was \$390,647. The gross profit was \$260,797. The various expenses claimed for income tax purposes which must be examined for determining Guidelines income are: 2019 Deduction Advertising 4,855 Meals and Entertainment 10,814 Insurance 4,862 Interest on short term debt 3,766 Bank charges 3,085 Business taxes, licences and memberships 368 Office expenses 4,755 Rental 32,562 Security 360 Shop expense 1,167 Travel expenses 968 Utilities 5,560 Telephone and telecommunications 3,356 Delivery, freight and express 35,550 Repairs and maintenance - vehicles 2,252 Fuel costs 3,383 Vehicle expenses 279 Memberships 5,960 Accounting fees 1,600 Garbage removal 150 Sub-contracts 30,075 Medical fees 375 Amortization of intangible assets 6,845 Training expenses 3,148 Computer-related expenses 2,675 Total operating expenses 168,770 Total expenses 298,620
- [50] The net income was \$92,027. The respondent claims that after attributing losses from prior years the only money left was \$15,000.
- [51] A summary of the law on determination of total income under the Guidelines was set out at paras. 37-41 of *K.S.F. v. S.M.F.*, 2011 BCSC 1563: 37 Most of these reasons focus on what the parties' total annual income since their separation should be set at for both future and

retroactive support purposes. Usually, the total income of a spouse in a given year can be based on the "Total Income" a spouse reports in their T1 General Tax form issued by CRA: Guidelines, s. 16. But if a spouse's pattern of annual income shows this would not be the most fair and reasonable way to fix Guidelines income for support purposes, the judge may consider fluctuations in a spouse's income over the previous three years. The judge can also consider nonrecurring income during that three-year period and fix an amount the judge finds proper: Guidelines, s. 17(1). 38 If the effects of a nonrecurring capital or business loss do not give a fair picture of a spouse's annual income, the judge may impute an amount for total income they find proper: Guidelines, s.17(2). 39 If a spouse is a shareholder of a business, as in this case, and the judge believes a spouse's T1 "Total Income" does not fairly reflect all the money available to the spouse to pay support, the judge may consider the spouse's income pattern over the previous three years: Guidelines, s. 18(1). 40 The judge can also include in the spouse's total income all or part of the corporation's pre-tax income: Guidelines, s. 18(1)(a). Alternatively, the judge may fix an amount that agrees with the services the spouse provides the corporation, so long as the amount does not exceed the corporation's pre-tax income: Guidelines, s.18(1)(b). 41 Unless the spouse shows that all amounts for salaries, wages or management fees were reasonable in the circumstances, s. 18(2) of the Guidelines requires the judge to add those amounts back to pre-tax income of the corporation.

- [52] The business losses from prior years are non-recurring losses under s. 17(2) of the Guidelines. Declaring the respondent's income at \$15,000 would not adequately represent the funds available to him for child support purposes.
- [53] I find the claimant has met the evidentiary burden of showing that income should be imputed to the respondent because he has deducted business expenses, under s. 19(1)(g) of the Guidelines. The respondent has the obligation of disclosing financial information and documentation to justify the deduction of each of the expenses: D.M.B. at para. 141. He has failed to do so.
- [54] The respondent has provided no evidence or documents in support of the expenses claimed. On a common sense approach, a majority of the expenses claimed clearly relate to running the pharmacy--items such as rental, insurance, sub-contracts and the like. I do not accept that it is fair or reasonable to add back into his income the entirety of the expenses claimed even in light of his failure to justify the expense deductions. I further recognize that the respondent is acting on his own behalf and he likely did not understand the obligation he had to justify the expenses.
- [55] However, there are some expenses that likely provide a personal benefit to him. They are the meals and entertainment, telephone and communications, and vehicle related expenses. These total \$20,084. I think attributing 30 percent back into the income would be a fair approach. This would result in the net income being increased by \$6,025 for a total of \$98,052. Lifestyle

[56] The claimant argues that the respondent could not possibly afford his lifestyle on the income of \$15,000. She points out that he has purchased a dog in Alberta, a couple of vehicles, and rents accommodation, all of which cannot be supported on only \$15,000 a year. The respondent's explanation is that the vehicles are second hand and his parents continue to assist him with expenses. I am not prepared to impute income based on the allegations of the expenses that the claimant says the respondent has made.

Conclusion

[57] In considering the totality of the evidence before me and the underemployment of the respondent, I find that his 2019 Guidelines income is \$75,000. This results in a child support payment of \$1,164 that should have been paid from July 1, 2020, until present.

[58] I understand that from July to December 2020 the respondent paid the sum of \$1,475 monthly and in January to April 2021 he paid \$183 monthly.

[59] The total amount the respondent should have paid from July 1, 2020 to April 2021 is \$11,640, being 10 months at \$1,164.

[60] The total amount the respondent has paid is \$9,582.

[61] The result is that the respondent owes the claimant a sum of \$2,058. He should immediately pay this sum to the claimant.

[62] Commencing on May 1, 2021 the respondent will pay the claimant the amount of \$1,164 on the first day of each and every month, for so long as the Children are eligible for support under the Family Law Act, S.C.B. 2011, c. 25, or until further agreement of the parties or Court order. Future Document Disclosure

[63] In order to assist the parties, the financial information that should be exchanged each July are:

1. A complete copy of personal tax returns, notices of assessment, and reassessment for the prior year for the parties; and
2. Financial statements and supporting documentation for any corporation in which either party may have a controlling interest, including but not limited to PHC Clinic Pharmacy Ltd.

[64] To clarify if there are business expenses claimed respecting a corporation, it is the responsibility of the party to provide documents and support for those business expenses. If that is not provided there is a risk that the business expenses can be imputed back into the corporation's income. Section 7 Special or Extraordinary Expenses

[65] The payment of s. 7 expenses has been an ongoing challenge for these parties.

[66] In my 2020 Reasons I dealt with the outstanding issues respecting the s. 7 expenses at paras. 59 to 77.

- [67] The parties are to share s. 7 expenses, with 65 percent paid by the respondent and 35 percent paid by the claimant up until the end of June 2020.
- [68] I direct that commencing in July 1, 2020 the parties share the s. 7 expenses on a 50/50 basis.
- [69] Based on my review of the materials before me it appears the Children are involved in the following activities:
1. Ice skating;
 2. Swimming and Arabic lessons;
 3. Karate lessons; and
 4. Counselling sessions.
- [70] I have previously found that dental, martial arts lessons, music lessons, counselling sessions, and MSP family coverage should be covered as s. 7 expenses: see 2020 Reasons at para. 68. In my view, these Children should be able to participate in ice skating, swimming, and Arabic lessons.
- [71] There are some invoices attached to the claimant's affidavit #23, sworn March 2, 2021, but the photos of the invoices are not legible. The claimant should provide a list of all expenses incurred for the Children's activities, with invoices, to the respondent. The respondent should immediately reimburse the claimant for his share of those invoices.

Conclusion

- [72] The following orders are made:
1. The respondent is a resident of British Columbia and is imputed to have a gross income of \$75,000 for 2019.
 2. The claimant is a resident of British Columbia and is imputed to have a gross income of \$75,279 for 2019.
 3. The respondent must pay the claimant the sum of \$2,058 for past child support now owed.
 4. The respondent will pay to the claimant the sum of \$1,164 per month for the support of the Children commencing on May 1, 2021 and continuing on the first day of each month thereafter, for as long as the Children are eligible for support under the Family Law Act, or until further agreement of the parties or Court order.
 5. By July 1, 2021, and by July 1 for each and every year thereafter for so long as the Children shall remain children of the marriage, and for the purposes of calculating Guidelines income for child support and s. 7 expense purposes, the Parties shall exchange:
 - a. their tax returns and notices of assessment and reassessment for the prior year; and

- b. financial statements and supporting documentation for any corporations in which either party may have a controlling interest, including but not limited to PHC Clinic Pharmacy Ltd..
6. The respondent will pay to the claimant his proportional share for the children's special or extraordinary expenses. The parties' respective proportional share is at 50 percent each commencing on July 1, 2020.
7. The following expenses will be special or extraordinary expenses:
 - a) Sports activities including swimming, karate, and ice hockey;
 - b) Dental and medical expenses;
 - c) Arabic lessons;
 - d) Music lessons;
 - e) Counselling; and
 - f) Such other expenses as agreed to by the parties or further court order.
8. The party who incurs the s. 7 special or extraordinary expense shall provide the other party with a receipt prior to requesting reimbursement.
9. Within 7 days after providing the receipt the reimbursement shall be made.
10. I am no longer seized with this proceeding and will not be available to hear future applications.
- [73] There will be no costs order made arising from this application. There was divided success and each party will be responsible for their own costs. I do note that the respondent should not be unilaterally reducing child support in the future. He should comply with the court order and if an agreement cannot be reached between the parties he should be returning to Court.
- [74] I will comment on one final issue. The respondent claimed that although child support should have been adjusted back in July 2020, it took many months to have this application set down and heard before me. It was on August 20, 2018, that these parties first appeared before me. At that time I thought that by seizing myself I could be of some assistance to these parties and in particular that I could ensure the best interests of the Children were considered. Based on past experiences, I anticipate that these parties will be back before the Court respecting parenting arrangements and child support. I am currently scheduled to be in two very lengthy trials commencing in June 2021 which will likely occupy the remainder of 2021. I am no longer seized with any aspect of this proceeding. The parties will have to apply in chambers on future applications. "Forth J."

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