

CANADA / JUDGMENT

TransGas Ltd. v. Mid-Plains Contractors Ltd.

[1994] 3 SCR 753

COURT

Supreme Court of Canada

DECIDED

3 November 1994

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TransGas Ltd. v. Mid-Plains Contractors Ltd. Collection Supreme Court Judgments Date
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[1994] 3 SCR 753 Case number 23549 Judges Lamer, Antonio; La Forest, Gérard V.; L'Heureux-Dubé, Claire; Sopinka, John; Gonthier, Charles Doherty; Cory, Peter deCarteret; McLachlin, Beverley; Iacobucci, Frank; Major, John C. On appeal from Saskatchewan Subjects Constitutional law Notes SCC Case Information: 23549 Decision Content TransGas Ltd. v. Mid-Plains Contractors Ltd., [1994] 3 S.C.R. 753 Non-Labour Lien Claimants Appellants v. Her Majesty The Queen in right of Canada as represented by the Minister of National Revenue -- Taxation Respondent and TransGas Limited, Saskatchewan Workers' Compensation Board, P. E. Ben Industries Company Ltd., A. M. Inspection Ltd., Certified Rentals Ltd., Arrow Welding & Industrial Supplies Inc., Permanent Concrete (Division of LaFarge Canada) and Japa Industries Ltd. Respondents Indexed as: TransGas Ltd. v. Mid-Plains Contractors Ltd. File No.: 23549. 1994: November 3. Present: Lamer C.J. and La Forest, L'Heureux-Dubé, Sopinka, Gonthier, Cory, McLachlin, Iacobucci and Major JJ. on appeal from the court of appeal for saskatchewan Constitutional law -- Division of powers -- Property and civil rights -- Taxation -- Income Tax Act providing for seizure of funds owing by tax debtor -- Priority given over other security interests created by province -- Whether or not manner in which money obtained ultra vires federal Parliament -- Constitution Act, 1867, s. 92(13) -- Income Tax Act, S.C. 1987, c. 46, s. 224(1.2), (1.3). Statutes and Regulations Cited Constitution Act, 1867, s. 92(13) . Income Tax Act, S.C. 1987, c. 46, s. 224(1.2) [am. by S.C. 1990, c. 34, s. 1], (1.3). APPEAL from a judgment of the Saskatchewan Court of Appeal (1993) 105 Sask. R. 211, 32 W.A.C. 211, 101 D.L.R. (4th) 238, [1993] 4 W.W.R. 337, 93 D.T.C. 5391, 1 C.T.C. 280, 14 C.R.R. (2d) 311, 8 C.L.R. (2d) 293, allowing an appeal from a judgment of MacPherson C.J.Q.B. (1991), 98 Sask. R. 1, 86 D.L.R. (4th) 251, [1992] 2 W.W.R. 256, 92 D.T.C. 6074, 1 C.T.C. 151, 48 C.L.R. 39. Appeal dismissed. The constitutional question should be answered in the negative. Murray R. Sawatsky, for the appellants. Edward R. Sojonky, Q.C., and Mark R. Kindrachuk, for the respondent Her Majesty The Queen in right of Canada as represented by the Minister of National Revenue

-- Taxation. No one appearing for the respondent Saskatchewan Workers' Compensation Board. The judgment of the Court was delivered orally by Lamer C.J. -- The Court is of the view that this appeal be dismissed, substantially for the reasons given by Tallis J.A. of the Saskatchewan Court of Appeal, with costs to the appellants as between solicitor and client payable out of and limited to the interest on the principal of the fund. The constitutional question is answered as follows: Question: Does the manner in which moneys are obtained pursuant to s. 224(1.2) and (1.3) of the Income Tax Act [both enacted by S.C. 1987, c. 46, s. 66; s. 224(1.2) amended by S.C. 1990, c. 34, s. 1] constitute an infringement of the jurisdiction of the Legislature of Saskatchewan with respect to the regulation of property and civil rights pursuant to s. 92(13) of the Constitution Act, 1867, or any other provincial power under that Act, so that the manner in which moneys are obtained or any part of it is ultra vires the Parliament of Canada? Answer: No. Judgment accordingly. Solicitors for the appellants: McDougall, Ready, Regina. Solicitor for the respondent Her Majesty The Queen in right of Canada as represented by the Minister of National Revenue -- Taxation: John C. Tait, Ottawa. Solicitor for the respondent Saskatchewan Workers' Compensation Board: Saskatchewan Workers' Compensation Board, Regina.

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