

No. S-236280  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

FEDERATION OF LAW SOCIETIES OF CANADA

PETITIONER

AND

ATTORNEY GENERAL OF CANADA

RESPONDENT

ORDER

BEFORE ) )  
 ) THE HONOURABLE JUSTICE WARREN ) )  
 ) ) November 24, 2023

ON THE APPLICATION of the Petitioner, the Federation of Law Societies of Canada (the "**Federation**") filed September 14, 2023, coming on for hearing at Vancouver, British Columbia, on October 20, 2023, and on hearing Roy Millen, Claire Hildebrand, Nicholas Tollefson and Martin Greyell (articled student), counsel for the Federation, and Loretta Chun, Yianni Pappas-Acreman and Kezia Messakh, counsel for the Attorney General of Canada;


THIS COURT ORDERS that:


1. Legal professionals, including lawyers and articling students in all provinces and territories of Canada, notaries in Quebec, and paralegals in Ontario (collectively, "**Legal Professionals**"), are exempt, when acting in their legal professional capacity arising from a solicitor-client relationship, from the requirement to file an information return pursuant to sections 237.3 and 237.4 of the *Income Tax Act*, R.S.C. 1985 c. 1 (the "**ITA**") until the release of this Court's decision on the relief sought in the Petition of the Federation filed September 11, 2023 (the "**Release Date**").

2. For greater certainty, pursuant to paragraph 1 of this Order Legal Professionals are not required to and shall not at any time be required to report pursuant to section 237.3 or section 237.4 of the *ITA* any transaction (as defined in section 245 of the *ITA*) that would otherwise be required to be reported prior to the Release Date.

3. By consent of the parties, the Federation and the Attorney General of Canada accept this Order as nationally binding, *i.e.* as if it had been made by a Court of competent jurisdiction in each province and territory of Canada.

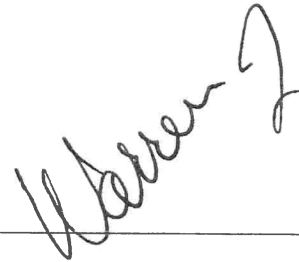
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER:

  
\_\_\_\_\_  
Signature of lawyer for the Federation of Law  
Societies of Canada  
Roy W. Millen/Claire Hildebrand

  
\_\_\_\_\_  
Signature of the lawyer for the Attorney  
General of Canada  
Loretta Chun

BY THE COURT.

\_\_\_\_\_  
Registrar



FORM  
CHECKED  
NR