

Court of Appeal File No. CA032731

COURT OF APPEAL

Between:

Dugald E. Christie

Respondent/
Appellant by Cross Appeal
(Petitioner)

And

The Attorney General of British Columbia

Appellant/
Respondent by Cross Appeal
(Respondent)

And

The Attorney General of Canada

ORDER

BEFORE: The Honourable Madam Justice Southin
The Honourable Madam Justice Prowse
The Honourable Mr. Justice Donald
The Honourable Madam Justice Newbury
The Honourable Mr. Justice Thackray

Vancouver, British Columbia, 20th December, 2005

THE APPEAL from the judgment of the Honourable Madam Justice Koenigsberg of the Supreme Court of British Columbia at Vancouver, B.C. dated February 8, 2005 in action number A993472 coming on for hearing on 19th and 20th October, 2005, AND ON HEARING Darrell W. Roberts, Q.C., Robin D. Bajer, and Linda Nguyen, counsel for the Respondent/Appellant by Cross Appeal, and George H. Copley, Q.C., and Jonathan Penner, counsel for the Appellant/Respondent by Cross Appeal, and Donnaree G. Nygard and Elizabeth McDonald, counsel for the Attorney General of Canada, AND ON READING the materials filed herein, AND ON JUDGMENT BEING RESERVED TO THIS DATE:

THIS COURT ORDERS that the appeal is dismissed and the cross appeal allowed to the extent set out in this Order;

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AND THIS COURT FURTHER ORDERS that the Order of Madam Justice Koenigsberg given February 8, 2005 is set aside;

AND THIS COURT DECLARES that the *Social Service Tax Amendment Act (No. 2)*, 1993, S.B.C. c. 24 is unconstitutional to the extent that it purports to tax legal services related to the determination of rights and obligations by courts of law or independent administrative tribunals.

BY THE COURT

DISTRICT REGISTRAR

APPROVED AS TO FORM:

Darrell W. Roberts, Q.C.
Counsel for Dugald E. Christie

George H. Copley, Q.C.
Counsel for the Attorney General of British
Columbia

Donnaree G. Nygard
Counsel for the Attorney General of
Canada