

Decision of Justice Hugh McLellan – 10/24/08

“The appellant, David T. Little was convicted by the Chief Judge of the Provincial Court on three counts of failing to comply with the notice served on him by the Minister of National Revenue requiring him to file T1 income tax returns and a statement of income and expenses for each of the years, 2000, 2001 and 2002.

Mr. Little has intentionally refused to file those returns for religious reasons. Those religious reasons are related to his profound disagreement with the fact that some small portion of taxes he might pay would fund to some small extent abortions under the Canada Health Act. Those religious feelings are very strongly held and have been influenced by his deep ahh, feelings against ahh, abortion. He describes himself as since 1982 fighting abortions full time. He takes this matter very, very seriously.

His serious opposition to government funding of abortions in this country promotes him to use at times provocative and extreme language; at one point he referred to our legal system as in effect countenancing quote ahh quote, murderous regime, end quote.

He ahh, holds these feelings very deeply, very strongly. And he is conscious that there are others who share his ahh, those strong convictions. In his ahh, legal submissions for this matter, he has not cited any cases or any court in our legal system has ever taken the position that it is OK not to file income tax returns or to subject oneself to paying taxes if one disagrees with ahh, various government policies and expenditures.

In effect, he wants this to be the first case to that effect. The courts of the common law and of the Canadian legal tradition are hesitant to ahh, be the first. The reason for that is that the common law wants to deal with all matters commonly, treating everyone the same.

The appellant pleads the preamble to the Charter and articles 2a and 15 of the Charter and cites cases dealing with religious minorities who ahh, were allowed ahh, to exercise ahh, deeply held religious convictions in various ahh, specific forms. However he’s not cited in any of the voluminous material filed or arguments made here, as noted any cases, in which people have been allowed not to pay taxes because they disagree with government policy.

As I see it, today in this court he is making an intensely religious argument; he’s also making a very political argument, but as I understand the legal principles that govern our society, he is not making a valid legal argument.

Accordingly, it’s my duty to conclude that he has not shown legal error by the Chief Judge of the Provincial Court in the decision appealed from. It’s my duty to dismiss the appeal and to encourage him to make his uhh political and leg..and uhh religious arguments about these matters, uhh, in the political forums, or religious forums, but to understand that, uhh, he like other Canadian citizens is under duty to file and pay his taxes like everybody else. Appeal is dismissed. Thank you all.” (Baillif: All Rise) [the judge used 514 words in his decision.]