



THE COURT OF APPEAL FOR SASKATCHEWAN

Citation: 2005 SKCA 59

Date: 20050502

Between:

Docket: 795

Boyd A. Charles of Stoughton, Saskatchewan
Norman Calhoun of Lumsden, Saskatchewan
Lyman L. Carpenter, of Wadena, Saskatchewan
Douglas L. Domeij, of Margo, Saskatchewan
Richard A. Fedirko, of Archerwill, Saskatchewan
David J. Fedirko, of Rose Valley, Saskatchewan
Orlin T. Hector, of Estevan, Saskatchewan
John D. King, of Deloraine, Manitoba
Blake P. Kotylak, of Montmartre, Saskatchewan
Dwight A. Lischka, of Lampman, Saskatchewan
Arthur A. Mainil, of Weyburn, Saskatchewan
Stephanie Mainil, of Weyburn, Saskatchewan
Mark R. Melle, of Minton, Saskatchewan
Joey A.S. Mizu, of Foam Lake, Saskatchewan
Devin J. Raynard, of Benson, Saskatchewan
Don Raynard, of Benson, Saskatchewan
Ivan Sakundiak, of Buchanan, Saskatchewan
Robbie D. Shaw, of Estevan, Saskatchewan
Sheldon D.A. Wallin, of Margo, Saskatchewan
Kerry K. Ziola, of Kelvington, Saskatchewan
Donald M. Skoretz, of Buchanan, Saskatchewan
Gregory P. Rupcich, of Kenaston, Saskatchewan

Appellants

- and -

Her Majesty the Queen
as represented by
The Attorney General of Canada

Respondent

Coram:

Vancise, Gerwing & Sherstobitoff JJ.A.

Counsel:

Andrew Mason for the Appellants Rupcich, Skoretz, Sakundiak, Carpenter, Ziola, Wallin, D. Fedirko, R. Fedirko, Domeij and Mizu

Norman Calhoun, Mark Melle, John King, Arthur Mainil, Boyd Charles, Orlin Hector and Wendy Raynard in person

Horst Dahlem, Q.C. for the Respondent

Appeal:

From: 2004 SKQB 70

Heard: December 13, 2004

Disposition: Appeal allowed and convictions quashed for: Boyd A. Charles, Joey A.S. Mizu, Donald M. Skoretz, Ivan Sakundiak, Lyman L. Carpenter and Sheldon D.A. Wallin

Appeal allowed, convictions quashed and a new trial ordered for: Norman Calhoun, Douglas L. Domeij, Richard A. Fedirko, David J. Fedirko, Orlin T. Hector, John D. King, Blake P. Kotylak, Dwight A. Lischka, Arthur A. Mainil, Stephanie Mainil, Mark R. Melle, Devin J. Raynard, Don Raynard, Robbie D. Shaw, Gregory Rupcich and Kerry K. Ziola

Written Reasons: May 2, 2005

By: The Honourable Mr. Justice Vancise

In Concurrence: The Honourable Madam Justice Gerwing
The Honourable Mr. Justice Sherstobitoff

Vancise J.A.

Introduction

[1] All of the appellant farmers were convicted of failing to report goods (wheat or barley) prior to exportation contrary to s. 3 of the *Reporting of Exported Goods Regulations*¹ and s. 95(1) of the *Customs Act*,² both as amended, and of wilfully evading compliance with s. 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act* contrary to s. 153(c), thereby committing an offence pursuant to s. 160 of that *Act*. All of the appellants were fined.

[2] The offences and penalties imposed on each appellant are set out in Appendix “A” which was appended to the judgment of Chief Justice Gerein and for ease of reference is attached to this judgment. They appealed their convictions to the Summary Conviction Appeal Court.

[3] Chief Justice Gerein dismissed their conviction appeals and confirmed the fines imposed on all of the appellants with the exception of Mr. Rucpich. The fine imposed on Mr. Rucpich was reduced to make it consistent with the fines imposed on all other appellants.

¹ SOR/86-1001.

² R.S.C. 1985 (2nd Supp.), c.1.

[4] The appellants seek leave to appeal their convictions to this Court pursuant to s. 839 of the *Criminal Code*³ which provides that the Court may grant leave to appeal on a question of law alone.

Issues

[5] This appeal is reduced to the following issues and sub-issues:

1. Does s. 3 of the *Reporting of Exported Goods Regulations* (the *Regulations*) and s. 95(1) of the *Customs Act* require an exporter to present a Canadian Wheat Board export licence to a customs officer when reporting the export of goods in writing? Subsumed in this issue is whether the Minister of National Revenue is entitled to set out in a ministerial memorandum the requirements that an exporter must present an export licence issued pursuant to regulations made under the *Canadian Wheat Board Act*⁴ when exporting goods;
2. Is the offence of officially induced error available to the appellants in the circumstances of this case?
3. Did the Customs officials have a right to seize the vehicles belonging to the farmers on their return to Canada?

Relevant Statutes and Regulations

³ R.S.C. 1985, c. C-46.

⁴ R.S.C. 1985, c. C-24.

[6] The relevant statutes and regulations are: *Canadian Wheat Board Act*⁵; *Canadian Wheat Board Regulations*⁶; *Customs Act*⁷; *Reporting of Exported Goods Regulations*.⁸

Facts

[7] There is no disagreement on the primary facts as found by the trial judge. Those facts, as Gerein C.J.Q.B. noted, are amply supported by the evidence and are beyond dispute with one exception that I will deal with.

[8] The Canadian Wheat Board is the exclusive marketing agent for wheat and barley produced in the Prairie Provinces. Individual farmers are not permitted to sell their wheat and barley privately to markets or buyers outside of Canada. In the spring of 1996, the appellants individually and through an organization known as Farmers for Justice decided to protest the Canadian Wheat Board's marketing monopoly by hauling wheat and barley into the United States and selling it without the permission of the Canadian Wheat Board.

[9] Some 67 farmers in Saskatchewan were involved in this protest. On the dates and border crossings specified in the various charges, the appellants exported commercial loads of barley or wheat to the United States, sold their

⁵ *Ibid.*

⁶ C.R.C., c. 397 (1978).

⁷ *Supra*, note 2.

⁸ *Supra*, note 1.

cargo and then returned to Canada in a convoy of empty trucks through the same border crossings by which they had entered the United States.

[10] The appellants reported to Canada Customs on their way south across the border. Many who reported to Customs produced cargo manifests, but others who stopped had cargo manifests but did not produce any documents because they were only asked by Custom officials to produce an export licence issued by the Canadian Wheat Board.

[11] The Customs officials **asked all of those who stopped** for an export licence and none were produced. It is common ground that none of the appellants produced or were in possession of an export licence issued by the Canadian Wheat Board.

[12] The appellants returned to Canada in truck convoys after selling their grain. They each admitted that they had exported wheat or barley and their trucks were immediately seized by Canada Customs. Canada Customs officers had set up an import lane and when the individual appellants admitted that they had exported either wheat or barley to the United States they were given K-19 seizure forms by the Customs officers and stickers were placed on the individual trucks notifying them that the trucks were under seizure and not to be removed from the Customs office. All of the appellants ignored the seizures and drove away as a group from the various ports of entry. All of the appellants were of the opinion that the seizures were not lawful.

Provincial Court Trial Decision

[13] All of the appellants, with the exception of Mr. Rupcich, were tried in Provincial Court before Associate Chief Judge Henning. All of the appellants were tried separately but Judge Henning, with the agreement of the appellants, applied the evidence produced in the Boyd A. Charles trial to the trial of all of the other appellants.

[14] Associate Chief Judge Henning found the *Canadian Wheat Board Act* was valid legislation which created a monopoly, did not contravene the *Customs Act*, and the buy back procedure created by the *Canadian Wheat Board Act* respecting wheat or barley was not constitutionally invalid because of vagueness. He found the defence of officially induced error had no application in the circumstances of this case. In his opinion, the Minister had the authority to prescribe by memorandum the kind of information required to be provided to Customs officers when reporting goods for export and that such failure to report is an offence of strict liability.

[15] Associate Chief Judge Henning found that each of the appellants had failed to report the export of their grain as required by s. 3 of the *Regulations* and were guilty of that offence. He also found that each appellant had failed to turn over his or her vehicle to a Customs officer thereby committing an offence for non-compliance with the *Customs Act*. He imposed fines for the first offence of failing to report of \$500 and \$1,000 for the second offence and for each successive offence a fine of \$250 was imposed. For each offence of non-compliance with the *Customs Act* he imposed a fine of one dollar.

[16] Mr. Rupcich was convicted by Judge Fenwick of failing to report goods (wheat or barley) contrary to s. 3 of the *Regulations* and s. 95(1) of the *Customs Act*; and of willfully evading compliance with s. 114 of the *Customs Act* by failing to place into the custody of a Customs officer goods which had been seized contrary to s. 153(c) of the said *Act*. Mr. Rupcich was fined.

Summary Conviction Appeal Court

[17] Chief Justice Gerein of the Court of Queen's Bench upheld the convictions and sentences imposed on all of the appellants with the exception of the appellant Rupcich. In that case he reduced the fines imposed by the Provincial Court to make them consistent with the fines imposed by Judge Henning that is to say he reduced the fine with respect to Count #2 to one dollar and the fine imposed with respect to Count #3 to \$500.

[18] Chief Justice Gerein found the convictions under s. 114 of the *Customs Act* were valid because the officers had reasonable and probable grounds to believe that the farmers had committed an offence under the *Customs Act* with the result that the seizure was valid and the failure to comply with the seizure contravened the *Act*.

[19] He found that the Minister was properly authorized by the *Customs Act* and the *Reporting of Exported Goods Regulations* to require exporters of commercial quantities of grain to produce a Canadian Wheat Board licence, bill of lading or scale ticket prior to the exportation. Chief Justice Gerein noted that the object of many of the appellants was to have the Courts declare

the marketing scheme put in place under the *Canadian Wheat Board Act* unlawful. As he pointed out, the Court does not have jurisdiction to vacate the marketing scheme including the restrictions on exporting grain and the attendant export licencing process. The Courts have consistently held that Parliament has the exclusive authority to create a marketing scheme under the *Canadian Wheat Board Act* and is acting within its authority to do so. See *Archibald et al. v. The Queen et al.*⁹

[20] Chief Justice Gerein summarized his findings very succinctly by finding: that a producer is required to obtain a licence from the Canadian Wheat Board to export wheat or barley; that each of the appellants failed to obtain such export licence; that each of the appellants did not report in writing and deposit with officials at the Customs office a copy of the export licence. Chief Justice Gerein found that by failing to report as required each appellant contravened s. 3 of the *Regulations* and was rightly convicted.

[21] He found the defence of officially induced error was not available to the appellants. This conclusion was based on his finding that none of the appellants had consulted a Customs official about the custom requirements to export grain; that none of them were told that it was not unlawful to proceed to cross the border without an export licence; and, none of them relied on the information received.

[22] In addition, Chief Justice Gerein found that the seizure of vehicles executed pursuant to s. 114 of the *Act* was lawful.

⁹ (1997), 146 D.L.R. (4th) 499 aff'd at (2000), 188 D.L.R. (4th) 538 (Fed. C.A.).

Disposition

[23] Does s. 3 of the *Regulations* and s. 95(1) of the *Customs Act* require an exporter to present a Canadian Wheat Board export licence to Customs officials in writing upon the export of wheat or barley? Subsumed in this question is whether the Minister of National Revenue is entitled to set out in a Ministerial Memorandum the requirement that an exporter must present an export licence issued pursuant to regulations created under the *Canadian Wheat Board Act* when exporting goods.

[24] This is the fundamental issue on this appeal. If the answer to this question is no then the issue of whether or not the appellants' vehicles were properly seized must of necessity be dismissed because the *Act* was not contravened with the result that the Customs officials had no reasonable and probable ground to believe that an offence had been committed under the *Customs Act*.

[25] Before examining the statutory underpinning for these offences it is useful to refer to the principles that are applicable when construing statutes that are *in pari materia* because the *Canadian Wheat Board Act* and the *Customs Act* fall into that category. The Supreme Court of Canada in *Maple Lodge Farms Limited. v. Government of Canada*¹⁰ stated that:

¹⁰ [1982] 2 S.C.R. 2.

... the judicial approach should be to endeavour within the scope of the legislation to give effect to its provisions so that the administrative agencies created may function effectively, as the legislation intended.¹¹

The Court went on to state that when dealing with legislation of this kind the Court should, whenever possible, avoid narrow technical construction and should endeavour as far as possible to make effective the legislative intent as it applies to the administrative scheme.

[26] It is also useful to remember the comments of Mr. Justice Laskin in *Martineau v. Matsqui Institution*¹² wherein he stated that “it is fallacy to contend that rules or directives are less a matter of “law” than are regulations whose breach is punishable.”¹³

[27] With that I turn to an analysis of the relevant statutory underpinnings of the offences charged. The export of wheat and barley is governed by the *Canadian Wheat Board Act*. That *Act* provides that no person other than the Canadian Wheat Board shall export wheat or wheat products unless the person has permission under the *Regulations*. Section 45 states:

45. Except as permitted under the regulations, no person other than the Board shall
(a) export from Canada wheat or wheat products owned by a person other than the Board;

Section 46 authorizes the Governor in Council to make regulations to grant licences to export wheat or wheat products:

46. The Governor in Council may make regulations

¹¹ *Ibid.* at p. 7.

¹² [1978] 1 S.C.R. 118.

¹³ *Ibid.* at p. 123.

...

(c) to provide for the granting of licences for the export from Canada, or for the sale or purchase for delivery outside Canada, of wheat or wheat products, which export, sale or purchase is otherwise prohibited under this Part;

(d) to prescribe the terms and conditions on which licences described in paragraph (c) may be granted, including a requirement for the recovery from the applicant by the Board or any other person specified by the regulation, of a sum that, in the opinion of the Board, represents the pecuniary benefit enuring to the applicant pursuant to the granting of a licence, arising solely by reason of the prohibition of exports of wheat and wheat products without a licence and then existing differences between prices of wheat and wheat products inside and outside Canada;

Section 14 of the *Canadian Wheat Board Regulations* enacted pursuant to s. 46 authorizes the Canadian Wheat Board to grant a licence for export of wheat, wheat products, barley or barley products in these terms:

14. The Board may grant a licence for the export, or for the sale or purchase for delivery outside Canada, of wheat, wheat products, barley or barley products ...

[28] Thus, while the *Canadian Wheat Board Act* provides that no one other than the Canadian Wheat Board can export wheat or barley, a farmer can obtain permission to export wheat or barley from the Canadian Wheat Board if he or she follows the procedure set out under the *Act* and the *Regulations*.

[29] The appellants were not however charged with violating the *Canadian Wheat Board Act*. They were charged with a violation of the *Customs Act* and in particular ss. 95(1) and (4).

[30] The *Customs Act* deals with the export of goods in general. The question of whether the appellants violated the *Canadian Wheat Board Act* is not relevant to these proceedings. The relevant provisions of s. 95 are:

95. (1) Subject to paragraph (2)(a), all goods that are exported shall be reported at such time and place and in such manner as may be prescribed.

(4) Where goods are required by the regulations to be reported under subsection (1) in writing, they shall be reported in the prescribed form containing the prescribed information or in such form containing such information as is satisfactory to the Minister.

[31] The *Regulations* made by the Governor in Council pursuant to the *Customs Act* are the *Reporting of Exported Goods Regulations*. Section 3 of those *Regulations* provides in relevant part:

3. Except as otherwise provided in these Regulations, all goods that are exported shall, prior to their exportation, be reported under section 95 of the Act in writing by the exporter, the agent of the exporter or the person transporting the goods

...

(d) in any other case, at the customs office nearest the place of exportation of the goods or at any other customs office designated for the purpose of reporting pursuant to section 5 of the Act.

Section 5 is relevant to a consideration of the issues raised even though the Crown stayed the charges laid pursuant to that section of the regulations. It reads as follows:

5. For the purposes of these Regulations, the exporter of goods shall provide to the chief officer of customs on or before the day of exportation any information and all certificates, licences, permits or other documents relating to the goods required to be provided under the Act or any regulations made pursuant thereto or under any other Act of Parliament or regulations made pursuant thereto, that prohibit, control or regulate the exportation of goods.

[32] Section 95(4) of the *Customs Act* sets out the statutory framework for the reporting as required by s. 95(1).

[33] The interpretation of s. 95(4) is critical to the outcome of this appeal. It is critical because it is this section that delegates power to the Minister of

National Revenue to mandate what is required of an exporter exporting goods from Canada. The section provides that if goods are required to be reported in writing as required by s. 95(1) they shall be reported in one of two ways:

1. In the **prescribed** form containing the **prescribed** information; or
2. In **such** form containing **such** information as is satisfactory to the Minister.

[34] The section cannot be read in isolation. It must be read and interpreted in accordance with the “modern principle” of statutory construction adopted by the Supreme Court of Canada in *Re Rizzo and Rizzo Shoes Ltd.*¹⁴

21 ...

Today there is only one principle or approach, namely, the words of an Act are to be read in their entire context and in their grammatical and ordinary sense harmoniously with the scheme of the Act, the object of the Act, and the intention of Parliament.¹⁵

[35] Section 95(1) provides that “all goods that are to be exported shall be reported... in such manner as may be prescribed.” The word prescribed is important by reason that it is a defined term in the *Customs Act*. At the time of the alleged offence, prescribed was defined as follows:

2(1) “prescribed” means

(a) in the case of a form, the information to be given on a form or the manner of filing a form, authorized by the Minister, and

(b) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;

¹⁴ [1998] 1 S.C.R. 27.

¹⁵ *Ibid.*

[36] The term “prescribed” is used in both s. 95(1) and s. 95(4). In s. 95(1) the word “prescribed” can only be defined by reference to subsection 2(1)(b) because there is no mention of either a form or of information to be given on the form in that section. Thus, the section must be read as requiring goods to be reported in such manner as may be “prescribed” by regulation.

[37] Returning then to s. 95(4) there are two ways to report goods to be exported. The first way in which goods are required to be reported is in the **prescribed** form, containing the **prescribed** information. The term “prescribed” is used to modify “form” and “information.” Section 2(1)(a) applies to the word “prescribed” as it appears in s. 95(4). Having regard to the structure of the definition and the placement of the commas, prescribed means: (a) in the case of a form, the information to be given on the form; (b) in the case of information, the information contained on the form; or (c) in the case of filing a form – authorized by the Minister.

[38] Thus in any of those three instances, where goods are required to be reported in writing, the word prescribed is defined as authorized by the Minister. It has nothing to do with passing legislative regulations.

[39] Interestingly the section was amended in 2001 to clarify its meaning. It now reads:

"prescribed" means

- (a) in respect of a form or the manner of filing a form, authorized by the Minister,
- (b) in respect of the information to be provided on or with a form, specified by the Minister, and

(c) in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;

[40] This amendment does not alter the meaning of the section at the relevant time frame on this appeal. The goods are to be reported as required by regulation in writing on a form approved by the Minister containing the information approved by the Minister.

[41] Section 95(4) provides a second alternative to the requirement to report in writing as required by s. 95(1), a broader alternative which permits the Minister to accept information “in such form containing such information as is satisfactory to the Minister.” Thus the Minister may, in circumstances where there is no prescribed form [and there is no prescribed form here] containing prescribed information or where information is beyond the statutory authority of the Minister, accept as satisfactory whatever evidence may be issued under another act or regulation.

[42] The Crown contends that the Minister of National Revenue did just that in issuing a Ministerial Memorandum D19-3-2. The relevant portion of the Ministerial Memorandum D19-3-2 provides as follows:

8. Exporters of all wheat and barley products, other than those qualifying under the Special Export Licence provisions, must present the following documents to Customs for validation at the point of exit specified on the licence:
 - two copies of their bill of lading or scale ticket identifying the quantity and the grade and protein level in the shipment, and
 - two copies of the single shipment licence . . .

[43] The appellants argue that the Minister of National Revenue exceeded the authority delegated to him or her under the *Customs Act* by requiring the filing of a Canadian Wheat Board Licence. They contend that the term “form” as it appears in s. 95(4) cannot include the term “licence” and as a result, the Minister of National Revenue cannot request that a Canadian Wheat Board licence be filed under his delegated legislative power.

[44] They argue the Minister’s power is restricted to prescribing the form required for reporting and the information he or she considers satisfactory. They rely on *R. v. Duffy*¹⁶ where the facts are almost identical to this case. There, the argument was that only the Minister of National Revenue could prescribe licences and that s. 2(1)(a) must be read so as to subsume the word licence in the word form. The Court rejected that argument and found that “form” did not include “licence” and that the word “form” in s. 2(1)(a) only refers to the means by which permission is granted. That permission may be based on information which may be evidence of the licence.

[45] With respect, the issue in *Duffy* should have been decided on a proper interpretation of s. 2(1)(b) rather than an interpretation of s. 2(1)(a) given that s. 95(1) does not use the word “prescribed” in conjunction with the word “form” or in conjunction with the word “information.” Section 2(1)(b) defines prescribed as prescribed by regulation. If one reads “in such manner as may be prescribed” in s. 95(1) as “prescribed by regulation” in conjunction with s. 95(4) there is a consistency and coherency to s. 95 which makes it unnecessary to determine whether form could include licence. The effect of

¹⁶ (2001), 156 C.C.C. (3d) 386 (Alta C.A.).

the ruling in *Duffy* has no application to this case because we are dealing with the alternative method of reporting in writing which does not engage the term prescribed.

[46] The appellants contend the requirement to report in writing to a Customs official does not include a requirement to present a Canadian Wheat Board export licence. That requirement, they contend, if indeed it does exist, arises by virtue of the Deputy Minister's departmental Memorandum D19-3-2, which has no legal force, and not by virtue of a regulation.

[47] The appellants contend the authority for issuing the departmental memorandum can only be found in s. 95(4) of the *Customs Act* and submit that there is a distinction between the powers delegated to a Minister and the powers that can only be exercised by the Governor in Council. In their submission s. 95(4) which authorizes that goods to be reported "in such form containing such information satisfactory to the Minister" coupled with the definition of prescribe in s. 2(1)(a) of the *Act*, does not authorize the Minister to determine what "form" is to be used by the exporters. In their submission the Minister is limited to determining the information to be given on a form or the manner of filing the form.

[48] The respondent on the other hand contends that s. 95(4) clearly authorizes the Minister to issue the Ministerial Memorandum which provides among other things that the "writing" referred to in s. 95(1) shall be in such form containing such information satisfactory to the Minister. The "report in

writing” it contends, can include a requirement to produce and file a Canadian Wheat Board licence as per the Ministerial Memorandum.

[49] Chief Justice Gerein agreed with the position taken by the respondent Crown. In his opinion s. 95(4) and in particular the alternate manner by which the exporters were required to report, that is, in “such form containing such information that is satisfactory to the Minister” empowered the Minister to determine the form of reporting administratively. He concluded that would include the requirement to produce the Canadian Wheat Board licence. He said:

[43] The validity of the decision to require that a license be produced was not dependent upon the Ministerial Memorandum D19-3-2. That document was merely the vehicle whereby the requirements of reporting, as considered satisfactory to the Minister, were communicated to interested parties.

[44] In summary, I hold that the Minister was empowered to order production of a Canadian Wheat Board export license as a part of the reporting required by s. 95(1) of the *Customs Act* and s. 3 of the *Reporting of Exported Goods Regulations*. The Minister having done so, each of the appellants was required to produce a license.¹⁷

[50] I do not agree with that interpretation of the *Customs Act* and the *Regulations*.

[51] In interpreting the *Customs Act* and the *Regulations* one must consider both sections 3 and 5 of the *Regulations* to determine the reporting requirements contemplated by s. 95(1). Section 3 provides “that except as otherwise provided in these Regulations”, and I will return to that exception,

¹⁷(2004), 245 Sask. R. 35 (Q.B.).

all goods that are exported shall be reported under s. 95 “in writing by the exporter.” On a plain reading of sections 95(1) and (4) and section 3 of the *Regulations*, the sections mandate that where goods are required by regulation to be reported, an exporter shall report in writing to Customs officials. To comply with that requirement the exporter shall notify Customs in the approved form containing the approved information. That approved form may be either prescribed by regulation or as authorized by the Minister of National Revenue setting out the nature of the goods, the quantity and such other pertinent information. Nowhere under s. 3 is reference made to a licence or permit. That is so because of the exclusionary introductory words of s. 3.

[52] Section 5 of the *Regulations* “otherwise provides” and deals specifically with the requirement to provide a licence or permit. In my opinion, s. 5 is an additional requirement to the “in writing” requirement because it requires production of licences, etc., required to be produced by the *Customs Act* or required to be produced by any other act of parliament or regulation and nothing more. There was no act or regulation relating to goods which required the filing or providing of a permit or licence by an exporter at the time of exporting goods.

[53] Thus, the production of licences, permits, etc., relating to goods, the time, place and manner and information required to be provided to fulfill the reporting in writing requirement under s. 95(4) had already been “prescribed by regulation.” It was not open to the Minister of National Revenue to attempt to alter the effect of s. 5 of the *Regulations* by a memorandum to require the

production of a Canadian Wheat Board licence through the exercise of a residual discretion contained in the second half of s. 95(4).

[54] Section 5 of the *Regulations* required production of documents required to be provided under the *Customs Act* or *Regulations* or under any other act of parliament or regulations in addition to the “in writing” requirement and that is beyond the ministerial discretion granted by s. 95(4) to override this requirement. This is the “except as otherwise provided for” provision that is referred to in s. 3 of the *Regulations* which deals specifically with licences and permits and is outside the apparent ministerial discretion contained in s. 95(4) of the *Customs Act*.

[55] The reporting requirements of s. 5 were considered in *R. v. Sawatzky*.¹⁸ In that case Conner P.C.J. stated:

61 In my opinion, an interpretation of s. 5 of the *Reporting Regulations* arrived at upon a consideration of the ordinary meaning of its words, namely, to require the production of the specified information and documents only in limited circumstances, is consistent with the purpose of the *Customs Act* and the *Reporting Regulations*. Having regard to the requirement of s. 3 of the *Reporting Regulations* that the exportation of all goods shall be reported in writing (save for some specified exceptions which are not applicable in this case), an interpretation of s. 5 of the *Reporting Regulations* which requires the production of the specified information and documents in all circumstances is not any more consistent with the purpose of the *Customs Act* and the *Reporting Regulations*.

...

71 The *Wheat Board Act* and its regulations regulate the export of grains by prohibiting the exportation of wheat and barley without a licence obtained from the Board. Upon application by the exporter, the Board, in its discretion, may issue an export licence. The exportation of wheat and barley without an export licence issued by the Board is an offence under the *Wheat Board Act*.

¹⁸[1996] M.J. No. 273, aff'd (1997), 117 Man. R. (2d) 198 (Man. Q.B.).

72 The *Customs Act* and its regulations regulate the export of all goods by requiring the exporter of goods to report in writing all goods to be exported. Failure to make such a written report is an offence under the *Customs Act*. In my opinion, s. 5 of the *Reporting Regulations* imposes an additional requirement on the exporter. In certain limited circumstances, the exporter of goods is required to provide to the chief officer of customs the specified information and documents.¹⁹

[56] I agree with his interpretation that s. 5 (at the time of the offence) imposed an additional requirement on the exporter, the requirement to provide specified information, *i.e.*, licences required to be provided under the *Customs Act* or *Regulations*, etc.

[57] The first part of the section which read, “For the purposes of these Regulations, the exporter of goods shall provide to the chief officer of Customs ... any information and all certificates, licences, permits or other documents relating to the goods” creates an obligation on the part of the exporter to provide certain documents and information on or before the date of exportation. The question then becomes, do the words *required to be provided* modify the information and documents to be provided with the result that only information and documents obtained under acts and regulations that permit or control or regulate the exportation of goods are to be provided or, do the words qualify the obligation to provide information and documentation by identifying the circumstances in which the documents are to be provided in the sense that only documents and information which are required to be provided by an *Act* must be provided to Customs officers

¹⁹ *Ibid.*

[58] By applying the modern rule of construction that the *Act* is to be read in its entire context and in its grammatical and ordinary sense harmoniously with the meaning of the statute, the plain meaning of the words “an act or regulation that prohibits, controls or regulates the exportation of goods,” modify, describe or limit the circumstances in which the exporter is required to provide the information and documentation and not the source of the documents and information. In other words, properly understood, s. 5 requires an exporter to provide to the Customs officer documents or information that he (the exporter) is required by legislation to provide. The appellants were not required by the *Customs Act* or the *Regulations* or by the *Canadian Wheat Board Act* or *Canadian Wheat Board Regulations* to provide the licence at the time of export. Thus there cannot be a violation of s. 5 and the Crown entered a stay of proceedings.

[59] What then is the reporting requirement pursuant to s. 3 of the *Regulations* having regard to the s. 5 requirements? An ordinary reading of s. 95(1) and (4) and s. 3 of the *Regulations* makes it clear that all that is required of an exporter is to report in writing to Customs officials in the prescribed form containing the prescribed information. Nowhere in s. 95(4) of the *Customs Act* or s. 3 of the *Regulations* is there a requirement to produce a licence or permit issued by the Canadian Wheat Board. To interpret the *Act* and *Regulations* to so require would render s. 5 redundant.

[60] Section 95(4) permits the Minister to authorize the form and information on such form where goods are required to be reported in writing. It does not authorize the Minister of National Revenue to require the

production of licences or permits which are required to be produced under the *Customs Act* or by any other act of parliament pursuant to s. 5. Section 3 requires a different form of reporting. The essence of the offence under s. 3 is the failure to report in writing by providing the information required by the *Act* or the *Regulations*.

[61] The Crown contends the second part of s. 95(4) specifically authorizes the Minister to require the production of a licence or permit and the Minister authorized such production by the D Memorandum. There are a number of problems with that contention, not the least of which is it ignores s. 5 of the *Regulations*. It also ignores the express wording of s. 3 which states “[e]xcept as otherwise provided in these Regulations.” Section 5 “otherwise provides” for the production of licences, permits, etc.

[62] The departmental memoranda are not regulations which have been gazetted. They are memoranda issued by the Minister of National Revenue to inform members of the public and employees of the state of the law. Arguably they may be, as the Crown contends, the way the Minister exercises his or her discretion granted under various acts of parliament such as provided for in s. 95(4) of the *Customs Act*. To be effective however, there must be a valid law authorizing a memorandum and the ministerial discretion must be communicated to the public (see *Re Michelin Tires Manufacturing (Canada) Ltd.*²⁰) In my opinion, the D Memoranda have no binding legal force and effect.

²⁰ (1976), 15 N.S.R. (2d) 150.

They are guidelines, not regulations. See *Kearns & McMurchy Inc. v. Canada*.²¹

[63] The production of the Canadian Wheat Board licence was not required in order to comply with the s. 3 reporting requirements. To the extent that the Customs officials demanded production of the Canadian Wheat Board licence, they were in error.

[64] The s. 3 reporting requirement is a completely different requirement than the reporting requirement contained in s. 5 of the *Reporting of Exported Goods Regulations* which necessitates the production of licences, permits or other documents. In my opinion, the Minister of National Revenue was not delegated or granted the authority to request documents outside the purview s. 95(4) of the *Customs Act* and it is therefore not an offence for failing to produce the Wheat Board licence issued under the *Canadian Wheat Board Act*.

[65] It remains to determine, notwithstanding that it was not necessary to produce a Canadian Wheat Board licence, whether the appellants reported in writing when exporting their wheat and barley in accordance with the requirements of s. 95(1) of the *Customs Act* and s. 3 of the *Regulations*.

[66] Such a resolution deals with a question of law – that is whether the trial judge and the appeal court judge erred in law in finding the defence of officially induced error was not applicable in the circumstances of this case.

²¹ (2003), 236 F.T.R. 279, 2003 FCT 814.

Officially Induced Error

[67] The defence of officially induced error is recognized in law. It is available not only in criminal law²² but as a defence of an accused charged with a violation of a regulatory offence. The leading case dealing with regulatory offences is that of *R. v. Cancoil Thermal Corp.*²³ In that case, Lacourciere J.A. of the Ontario Court of Appeal reviewed all the relevant case law of the Supreme Court of Canada and appellate courts in Canada and concluded that the defence of officially induced error was available. He said:

The defence of "officially induced error" is available as a defence to an alleged violation of a regulatory statute where an accused has reasonably relied upon the erroneous legal opinion or advice of an official who is responsible for the administration or enforcement of the particular law. In order for the accused to successfully raise this defence, he must show that he relied on the erroneous legal opinion of the official and that his reliance was reasonable. The reasonableness will depend upon several factors, including the efforts he made to ascertain the proper law, the complexity or obscurity of the law, the position of the official who gave the advice, and the clarity, definitiveness and reasonableness of the advice given.²⁴

[68] In *R. v. Jorgensen, supra*, Chief Justice Lamer in a separate judgment concurring in part considered the defence of officially induced error at length. He concluded the defence was available and fully set out the five steps that one must satisfy before the defence is available.²⁵

[69] Those five steps can be summarized as follows:

²² See *R. v. Jorgensen*, [1995] 4 S.C.R. 55.

²³ (1986), 52 C.R. (3rd) 188 (Ont. C.A.).

²⁴ *Ibid.* at p. 199.

²⁵ *Supra*, note 22 at paras. 29-35.

1. The accused must have considered the legal consequences of his/her actions;
2. The advice given came from an appropriate official;
3. The advice received must be reasonable;
4. The advice must have been erroneous;
5. The accused must have relied on the official advice.

[70] The defence of officially induced error was also recently considered by the Ontario Court of Appeal in *Maitland Valley Conservation Authority v. Cranbrook Swine Inc.*²⁶ All the members of the panel acknowledged the existence of the defence even though one member found the defence had not been established. It is therefore necessary to determine whether the defence is available in the circumstances of this case.

[71] Associate Chief Judge Henning made certain findings of fact with respect to the reporting in writing requirements pursuant to s. 3 of the *Regulations*. He stated:

[26] Some of the accused did testify that they offered such documents to customs officials who generally refused to accept, or even in some instances, to examine them. There is a conflict of evidence between customs officers and some accused as to whether documents were tendered. The crown has admitted that the customs officers were looking for Canadian Wheat Board Export Licenses and were interested in little else. Consequently it is not surprising that they did not take particular note of other documents that might have been tendered.

[27] Where the accused persons have testified that they offered such documents, I accept their evidence even where it is contradicted by customs officers. The tendering of these documents even if not accepted would constitute compliance with the reporting requirement less the Wheat Board Export License aspect. The refusal to accept the document would represent advice from an official within the rules set out for the defense of officially induced error as enunciated in *R. v.*

²⁶ (2003), 225 D.L.R. (4th) 255.

Cancoil Thermal Corporation and Parkinson and permit that defense for the persons who had actually tendered and had experienced refusal to accept the documents both for the initial instance where it was refused, and for subsequent instances. The accused persons who would have complied with the reporting requirements less the export license, are Messrs. Charles, Mizu, Tessier, Muxlow, Oberkirsch, Skoretz, Sakundiak, Carpenter, and Wallin.²⁷ [Cites omitted]

[72] There are two classes of appellants in the case at bar:

1. Those who stopped and presented documents to Customs officials and thus reported; and
2. Those who stopped and who had manifests and other documents in their possession but were not asked or not given an opportunity to produce anything other than a Canadian Wheat Board licence.

[73] The first group stopped, and notwithstanding that they did not have a Canadian Wheat Board licence, presented Customs officials with documents that they had with them including manifests, weigh scale certificates and other documentation required by U.S. Customs. As noted by Henning A.C.J., that group included the appellants Charles, Mizu, Skoretz, Sakundiak, Carpenter, and Wallin. Henning A.C.J. was of the opinion that the presentation of the documentation they possessed, the manifests, weigh scales, etc., with the exception of the Canadian Wheat Board licence, consisted of reporting in writing. In his opinion, if the filing of the Canadian Wheat Board licence was not required, as I have found, then s. 3 had been complied with and the defence of officially induced error was available to those individuals.

[74] Chief Justice Gerein did not agree with that conclusion. He stated:

²⁷ (1999), 186 Sask. R. 1 (Prov. Ct.).

[83] In this case the customs officials knew in advance that the appellants were going to stage a demonstration which would consist of hauling wheat and barley into the United States. When the appellants arrived at the border the customs officials asked only for an export license. They were interested in nothing else. No attempt was made by the customs officials to stop the appellants from crossing the border and no suggestion was made that they not cross the border. It is argued that in these circumstances the defence of officially induced error is made out. I do not agree.

[84] The customs officials were under no legal obligation to stop or attempt to stop the appellants from crossing into the United States. The fact that the customs officials stood by during the unlawful departure of the appellants does not give rise to any defence.

[85] What is more critical is that there is no evidence that any of the appellants sought the advice of customs officials; or were told that it was not unlawful to proceed without presenting an export license; or that they relied on that advice or opinion. There was complete silence on all these criteria. That being so, there was no reality to the defence and this submission must be rejected.²⁸

[75] Thus, there is a conflict between the findings and conclusions of Associate Chief Judge Henning and the finding by Chief Justice Gerein that the defence of officially induced error was not available. Henning A.C.J. specifically found that documents such as U.S. manifests had been offered and refused by Customs officials. Chief Justice Gerein found there was no air of reality to the defence offered by the appellants but he did not take issue with the primary facts as found by the trial judge. In my opinion he was in error in finding that there was “complete silence” on the criteria required to establish the defence of officially induced error. Associate Chief Judge Henning found as a fact and there is evidence to support his finding that certain of the appellants had tried to tender documents to Customs officials and were trying to report when Customs officials refused to accept such documentation. The Customs officials in effect took the position that “We do not want anything

²⁸ *Supra*, note 17.

but Wheat Board licences.” The conclusion to be drawn from this is that the appellants would not be charged for otherwise failing to report in writing if they tendered the Canadian Wheat Board licences.

[76] I do not agree with the interpretation of Chief Justice Gerein as it pertains to the first group of appellants. In my opinion, as will be seen, the individuals who presented documentation other than a Canadian Wheat Board licence fulfilled the five criteria referred to in *Cancoil* and *Maitland Valley*.

[77] In my opinion, an analysis of the evidence reveals the following with respect to the fulfillment of the five criteria:

1. **The accused must have considered the legal consequences of his actions and sought advice**

[78] Those farmers who participated in the protest had given some thought to the legal consequences of their acts. Those who attempted to show documentation other than Canadian Wheat Board licences were attempting to fulfill their legal obligation to report under the *Reporting of Exported Goods Regulations*. This attempt can be construed as “seeking legal advice” in the context of this case. If the Customs officials were not accepting that which they were legally bound to accept what more could the farmers do?

[79] On the facts of this case, the Customs officers refusal to accept documentation other than the Canadian Wheat Board licence could constitute

advice which would mislead the farmer into thinking they would not be charged with an offence for failing to produce such documentation.

2. **The legal advice obtained must have been given by an appropriate official**

[80] The document was offered to Canadian Customs officers. There is little argument that the “advice” that was given by the officials was obtained from the “appropriate official.”

3. **The legal advice was erroneous**

[81] The legal advice offered by Customs officials was erroneous. The *Regulations* mandate that the farmers were to report in writing to Customs. The actions of the Customs officials clearly indicated they were not required to do other than provide Canadian Wheat Board licences.

4. **The person receiving the advice relied on it**

[82] There is no doubt that the farmers in question relied on the advice given by the Customs officials. Indeed they traveled to the U.S. and sold their grain. They all knew they were violating the *Canadian Wheat Board Act*, however, they had been led to believe they did not have to comply with any requirement other than filing the Canadian Wheat Board licence with Customs officials.

5. **The reliance was reasonable**

[83] The Customs officers in the present case only asked for a Canadian Wheat Board licence, a document which I have found they had no right to request. When offered other documents, they told the farmers they were only interested in the Wheat Board licences.

[84] On the facts of this case it was reasonable for the farmers to believe that aside from producing a Canadian Wheat Board licence they were not expected to otherwise report in writing.

[85] Thus, in the unusual circumstances of this case and based upon the evidentiary findings made by Henning A.C.J., the defence of officially induced error was available. Those farmers who attempted to offer other documentation to the Customs officials were legally misled by those officials. In light of my previous finding that the Customs officers had no authority to request production of the Canadian Wheat Board licence, had the Customs officials accepted the offered documentation the farmers would have complied with the requirements of s. 3 of the *Regulations* and the *Customs Act*. The result is that their conviction should be set aside.

[86] That brings us to the second group of appellants, those appellants identified by Associate Chief Judge Henning as not having reported in writing. The issue becomes whether those appellants could take advantage of the defence of officially induced error. Associate Chief Judge Henning found the appellants Orlin T. Hector, Blake P. Kotylak, Mark R. Melle, Dwight A. Lischka, Kerry Ziola, Devin J. Raynard, Don Raynard, Douglas L. Domeij,

John D. King, Arthur Mainil, Norman Calhoun, and Stephanie Mainil did not report in writing.

[87] There was much evidence before the trial judge that the export process was extremely relaxed. Non-Wheat Board agricultural exports were not required to stop at Canada Customs, *i.e.*, people who produce peas and lentils. They were simply waived through. If there were Wheat Board agricultural products being exported the exporter was asked to produce a Canadian Wheat Board licence. The evidence shows that other paper work was generally not asked for by Customs officials and the evidence also shows that one of the main reasons for this was the U.S. Customs officials faxed back copies of U.S. import papers and manifests to the Canadian Customs officials as part of what was referred to as a "reciprocal agreement" between U.S. and Canada Customs.

[88] Thus, the question remains whether or not the Crown was precluded from obtaining a conviction under s. 3 of the *Regulations* against those individuals who stopped, were asked for a Wheat Board licence and were then sent on their way without being asked to produce further documentation. The evidence is overwhelming that Customs officials did not request any other form of documentation. The question required to be answered however is whether or not any of these individuals offered the other documentation as had been filed by the farmers in group one. A review of the evidence reveals that most of the farmers possessed documentation other than the Canadian Wheat Board licence but did not seek to provide it to the Customs officers. One of the appellants testified that he tried to offer other documents, they were

refused and as a result stopped offering the other documents. Other appellants verbally described their loads but offered no documentation. In some cases there is a conflict between the evidence of the Customs officers and one or more of the appellants as to whether documentation was offered and in other cases the evidence is unclear as to whether any attempt to file additional documents was made.

[89] Thus, from an examination of the evidence it would appear that all of the individuals who stopped had documents with them that they did not offer or there is some confusion as to whether or not they offered them to Customs officers.

[90] There is sufficient conflict in the evidence and sufficient gaps in material findings of fact made by the trial judge which make it impossible to determine whether the defence of officially induced error can apply. Thus, in the circumstances, while I am reluctant to do so, given the length of time these matters have been before the Courts, I have no alternative but to conclude that the only fair way in which to have these matters dealt with is to set aside the convictions and order a new trial. I do that reluctantly but given the state of the evidence I conclude that I have no choice.

[91] That leaves one last group of appellants: David J. Fedirko, Richard A. Fedirko Robbie D. Shaw and Gregory Rupcich. A review of the evidence would indicate that Messrs. Fedirko and Shaw stopped, were asked to produce a Canadian Wheat Board licence and no other documentation. In all cases

they had other documents but were not asked and did not attempt to present such documentation.

[92] Mr. Rupcich was tried by Judge Fenwick who found that Mr. Rupcich did not possess a Canadian Wheat Board permit nor did he show any other documentation.

[93] Thus, these three individuals should be added to the second group of appellants for whom a new trial is ordered. They were only dealt with separately because there was no comment made about them in Judge Henning's judgment.

[94] It follows therefore that with respect to the first group of appellants, that is, Messrs. Charles, Mizu, Skoretz, Sakundiak, Carpenter and Wallin, the conviction for willfully evading compliance with s. 114 of the *Customs Act* by failing to place into the custody of an officer of Canada Customs property that had been seized, must also be set aside.

[95] With respect to the second group of appellants, that is, Messrs. Hector, Kotylak, Melle, Lischka, Ziola, Raynard, Raynard, Domeij, King, Mainil, Calhoun, Mainil, Fedirko, Fedirko, Shaw and Rupcich, the convictions pursuant to s. 153 and s. 114 of the *Customs Act* are set aside and a new trial ordered.

[96] The appeal is therefore allowed to the extent indicated and a new trial ordered for the appellants listed in paragraph 95.

DATED at the City of Regina, in the Province of Saskatchewan, this 2nd day of May, A.D. 2005.

VANCISE J.A.

I concur

GERWING J.A.

I concur

SHERSTOBITOFF J.A.

APPENDIX A

This document sets out the offences in respect of which each appellant was convicted and the penalty imposed.

Boyd A. Charles

Information 40421453

Count # 2

. . . on or about the 25th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPG 413 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 25th day of April, 1996 A.D., at or near the Customs Port of Estevan, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 40421461

Count #2

... on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPG 413 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May , 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Norman Calhoun

Information 40421404

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RMZ 805 and one trailer bearing Saskatchewan licence plate BNT 686 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Lyman L. Carpenter

Information 40421434

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with

section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BHZ 862 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 2nd day of May, 1996 A.D., at or near the Canada Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: barley prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Douglas L. Domeij

Information 40421431

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMD 386 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 3rd day of May, A.D. 1996, at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: Barley, prior to their exportation contrary to section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 38801141

Count # 2

. . . on or about the 6th day of May, A.D. 1996, at or near the Canada Customs Port of Carievale, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BLN 758 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 5th day of May, A.D. 1996, at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Richard A. Fedirko

Information 38801147

Count # 2

. . . on or about the 6th day of May, A.D. 1996, at or near the Canada Customs Port of Carievale, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMD 386, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 5th day of May, 1996 A.D., at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: Barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby

committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

David J. Fedirko

Information 40421408

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: two semi trailer bearing Saskatchewan licence plate BHZ 861 and BHZ 860 and one tractor bearing Saskatchewan licence plate BHZ 862, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 45611317

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BHZ 862 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: Barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 38801145

Count # 2

. . . on or about the 25th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BHZ 862 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 25th day of April, 1996 A.D., at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: Wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Information 38801144

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BHZ 862 contrary to section 153(c)

of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: Wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Information 38801146

Count # 2

. . . on or about the 6th day of May, A.D. 1996, at or near the Canada Customs Port of Carievale, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BHZ 862, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 5th day of May, 1996 A.D., at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: Barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Orlin T. Hector

Information 40421411

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate FUT 173 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of Estevan Highway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

John D. King

Information 40421412

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck with Manitoba licence plate 508 FXO contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 8th day of April, A.D. 1996, at or near the Canada Customs Port of Goodlands, in the Province of Manitoba, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Blake P. Kotylak

Information 40421413

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one semi trailer bearing Saskatchewan licence plate BJG 573 and one power unit bearing Saskatchewan licence plate BJK 828, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 30150894

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one highway tractor unit bearing Saskatchewan licence plate BJK 828, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to

wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 40421443

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BJK 828, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Dwight A. Lischka

Information 40421447

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one highway tractor unit bearing Saskatchewan licence plate RPJ 256, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 3rd day of May, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Arthur A. Mainil

Information 40421415

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPB 185, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of Estevan Highway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 40421450

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody

of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPB 185, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of Estevan, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 40421458

Count # 2

. . . on or about the 25th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPB 185, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

. . . on or about the 25th day of April, 1996 A.D., at or near the Customs Port of Estevan, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Information 30401086

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPB 185, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May, 1996 A.D., at or near the Customs Port of Estevan, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Information 40421449

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate RPB 185, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

. . . on or about the 3rd day of May, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Stephanie Mainil

Information 40421416

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate CZS 727, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 11th day of April, A.D., 1996, at or near the Canada Customs Port of Estevan Highway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 38801139

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate CZS 727 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Mark R. Melle

Information 40421418

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate ANW 801 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 11th day of April, A.D., 1996, at or near the Canada Customs Port of Regway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Joey A.S. Mizu

Information 35702087

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BNG 270, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 3rd day of May, 1996 A.D., at or near the Canada Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: Barley prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Devin J. Raynard

Information 40421420

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate ANP 132 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of Estevan Highway, in the Province of Saskatchewan, fail to report in writing goods, to wit: Barley prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 35702085

Count # 2

. . . on or about the 3rd day of May, A.D. 1996, at or near the Canada Customs Port of Northgate, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BLY 330 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 3rd day of May, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to

wit: Wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Don Raynard

Information 40421421

Count # 4

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of Estevan Highway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Ivan Sakundiak

Information 40421423

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate SXZ 556 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 40421441

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate SXZ 556, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May, 1996 A.D., at or near the Customs Port of Regway, in the Province of Saskatchewan, fail to report in writing goods, to wit: Wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 46700896

Count # 2

. . . on or about the 6th day of May, A.D. 1996, at or near the Canada Customs Port of Carievale, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate SXZ 556 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 5th day of May, 1996 A.D., at or near the Customs Port of Coulter in the Province of Manitoba, fail to report in writing goods, to wit: Barley,

prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Robbie D. Shaw

Information [40421451]

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BLY 330 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Sheldon D.A. Wallin

Information 40421428

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one semi trailer bearing Saskatchewan licence plate BNF 103 and one semi trailer bearing Saskatchewan licence plate BNF 104 and one tractor bearing Saskatchewan licence plate BMD 386, contrary to section 153(c) of the *Customs*

Act and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Canada Customs Port of Boissevain, in the Province of Manitoba, fail to report in writing goods, to wit: wheat, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 46700901

Count # 2

. . . on or about the 25th day of April, 1996 A.D., at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMD 386 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 25th day of April, A.D. 1996, at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 40421438

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance

with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMD 386 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 1st day of May, 1996 A.D., at or near the Customs Port of Regway, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Kerry K. Ziola

Information 46700904

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMD 386 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: wheat prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Donald M. Skoretz

Information 40421425

Count # 2

. . . on or about the 11th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one power unit bearing Saskatchewan licence plate BMZ 810 and one semi trailer bearing Saskatchewan licence plate BMZ 811 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 4

. . . on or about the 10th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: barley, prior to their exportation contrary to Section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence pursuant to Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$500.00 imposed.

Information 46700900

Count # 2

. . . on or about the 18th day of April, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one power unit bearing Saskatchewan licence plate BMZ 810, contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 18th day of April, 1996 A.D., at or near the Customs Port of North Portal, in the Province of Saskatchewan, fail to report in writing goods, to wit: barley prior to their exportation contrary to section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1,000.00 imposed.

Information 40421439

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one truck bearing Saskatchewan licence plate BMZ 810 contrary to section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$1.00 imposed.

Count # 3

. . . on or about the 30th day of April, 1996 A.D., at or near the Customs Port of Coulter, in the Province of Manitoba, fail to report in writing goods, to wit: barley prior to their exportation contrary to section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$250.00 imposed.

Gregory P. Rupcich

Information 40421442

Count # 2

. . . on or about the 1st day of May, A.D. 1996, at or near the Canada Customs Port of North Portal, in the Province of Saskatchewan, did wilfully evade compliance with section 114 of the *Customs Act* by failing to place in the custody of an officer of Canada Customs property that had been seized under the *Customs Act*, to wit: one highway tractor bearing Saskatchewan licence plate BKL 457, contrary to

section 153(c) of the *Customs Act* and did thereby commit an offence pursuant to section 160 of the *Customs Act*, S.C. 1986, C-1 or its regulations as amended.

Fine of \$700.00 imposed.

Count # 3

. . . on or about the 1st of May, 1996 A.D., at or near the Customs Port of Regway, in the Province of Saskatchewan, fail to report in writing goods, to wit: Wheat prior to their exportation contrary to section 3 of the *Reporting of Exported Goods Regulations* and to Section 95(1) of the *Customs Act*, both as amended, thereby committing an offence under Section 160 of the Customs Act, S.C. 1986, C-1 or its regulations as amended.

Fine of \$700.00 imposed.