

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c.C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF 1001270243 ONTARIO INC.**

Applicant

FACTUM OF THE ATTORNEY GENERAL OF CANADA
(motion returnable November 12, 2025)

October 29, 2025

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OVERVIEW

1. This motion is not about whether the *Wage Earner Protection Program Act* (“**WEPPA**”)¹ applies, broadly and categorically, in the context of a Reverse Vesting Order. Rather, this motion requires² this Court to consider whether the “former employer” in these CCAA proceedings meets the criteria in s. 3.2 of the *Wage Earner Protection Program Regulations* (“**WEPPR**”)³ and, alternatively, if this Court has jurisdiction to declare that certain eligibility requirements under s. 5(1) of the WEPPA are met.

2. This Court need look no further than to the ordinary meaning of s. 3.2 of the WEPPR (“**s. 3.2**”) and other provisions of the WEPPA and WEPPR to dismiss this motion. Nonetheless, the broader context and purpose of the WEPPA and WEPPR support the position of the Attorney General of Canada (“**Canada**”).

3. As is explicitly stated in s. 3.2, *all* employees of the former employer must have been terminated, with a time-limited and narrow exception for any employees retained to wind down its business operations. This is a mandatory precondition, among other requirements, for payment from the Wage Earner Protection Program (“**WEPP**”) when the employer is not yet bankrupt or subject to a receivership. Subsection 5(5) of the WEPPA confers an important gatekeeping role upon the Court, executed through WEPPR s. 3.2, to ensure that the former employer has terminated all its employees earning employment income in Canada, except those retained to wind down its business operations.

¹ *Wage Earner Protection Program Act*, [SC 2005, c 47, s 1](#) [WEPPA].

² See Applicant’s Factum, para 16, **CaseCentre[CC], A28: Factum**, p [A2012](#).

³ *Wage Earner Protection Program Regulations*, [SOR/2008-222](#) [WEPPR].

4. The s. 3.2 requirement reflects the broader purpose of the WEPPA: to provide timely and limited relief to terminated employees whose former employer will cease business operations. As a ‘last resort’ program, the WEPP balances assisting former employees in certain insolvency proceedings with the judicious use of taxpayer dollars.

5. In this matter, Synaptive Medical Inc. (“**Synaptive**”) does not meet the statutory requirements under s. 3.2 because all of its employees earning income in Canada were not terminated. As for 1001270243 Ontario Inc. (“**ResidualCo**”), it is not the “former employer”, such that this Court has no authority under WEPPA s. 5(5) to determine whether ResidualCo meets the requirements in s. 3.2.

6. Finally, this Court has no jurisdiction to grant the additional relief sought with respect to ss. 5(1)(b)(i) and (c) of the WEPPA. The Minister retains exclusive jurisdiction to determine eligibility for WEPP payments.

PART I - STATEMENT OF FACTS

A. THE STATUTORY SCHEME

7. The WEPPA and WEPPR originally came into force in 2008⁴ to allow Canada to make payments to individuals for wages owed to them by an employer subject to bankruptcy or receivership up to a maximum amount, provided that certain eligibility requirements were met.⁵ They were introduced along with amendments to the

⁴ WEPPR, s 20, *Regulatory Impact Analysis Statement*, SOR/DORS/2008-222, [Canada Gazette, Part II, Vol 142, No 15](#) at 1728; *Order Fixing July 7, 2008 as the Date of the Coming into Force of Certain Provisions of two Acts*, PC 2008-1316 (4 July 2008), *Canada Gazette*, Part II Vol 142, No 15 at 1746.

⁵ *An Act to establish the Wage Earner Protection Program Act, to amend the Bankruptcy and Insolvency Act and the Companies’ Creditors Arrangement Act and to make consequential amendments to other Acts*, [SC 2005, c 47](#), [ss 4](#), [5](#), and [7](#) [Original

Bankruptcy and Insolvency Act (“**BIA**”)⁶ and the *Companies’ Creditors Arrangement Act* (“**CCAA**”),⁷ including the creation of a super-priority for employee wage claims.⁸

8. The Minister of Labour (the “**Minister**”)⁹ assesses whether an individual meets the eligibility criteria for WEPP under s. 5 of the WEPPA and determines the amount they are eligible to receive.¹⁰ Amounts are deducted from WEPP payments that have already been paid to the individual in respect of eligible wages.¹¹ The Minister may also decide to claw back WEPP amounts paid in certain circumstances.¹²

9. In 2021, the WEPP became available in proceedings under the CCAA in limited circumstances.¹³ The amendments allow for accelerated payments to former employees of companies in CCAA insolvency proceedings that are not yet, but will become, subject to bankruptcy or receivership. The amendments require the Court to confirm that *all* of its employees earning income in Canada have been or will be terminated, as a mandatory

WEPPA].

⁶ *Bankruptcy and Insolvency Act*, [RSC 1985, c B-3](#) [BIA].

⁷ *Companies’ Creditors Arrangement Act*, [RSC 1985, c C-36](#) [CCAA].

⁸ [Original WEPPA](#), *supra* note 5, [s 1](#) [introduction of the WEPPA], [s 67](#) [amendments to BIA], [s 126\(4\)](#) [amendments to CCAA]. See also *An Act to amend the Bankruptcy and Insolvency Act, the Companies’ Creditors Arrangement Act, the Wage Earner Protection Program Act and chapter 47 of the Statutes of Canada, 2005*, [SC 2007, c 36](#), ss [38](#), [83-94](#), and [106](#).

⁹ Who is designated under the WEPPA, *supra* note 1, [s 3](#) and *Order Designating the Minister of Labour as Minister for Purposes of the Act*, SI/2008-54, (2008), Canada Gazette, Part II Vol 142 No 11 at [1299](#).

¹⁰ WEPPA, *supra* note 1, ss [5](#), [7](#), [9](#), [10](#). Eligible wages must be earned for employment in Canada and termination pay and severance pay must relate to that employment, see WEPPA, *supra* note 1, [s 5\(3\)](#).

¹¹ WEPPA, *supra* note 1, [s 7\(1.1\)](#); WEPPR, *supra* note 3, [s 6](#).

¹² WEPPA, *supra* note 1, [s 32](#).

¹³ *Budget Implementation Act*, 2018, No 2, SC 2018, c 27, ss [629](#), [653](#) (amendments come into force on a date to be fixed by the Governor in Council) [*Budget Implementation Act*, 2018]; *Order Fixing November 20, 2021 as the Day on Which Certain Provisions of that Act Come into Force*, [PC 2021-0685](#) [PC 2021-0685].

precondition for WEPP payments to be made.¹⁴

10. For an individual to receive WEPP payments, the Minister must determine that:
 - a. The individual's employment has ended for a reason prescribed by the WEPPR;
 - b. The individual's former employer is either (i) bankrupt; (ii) subject to a receivership; (iii) the subject of a foreign proceeding that is recognized by a court under s. 270(1) of the BIA, and the court determines under WEPPA s. 5(2) that the foreign proceeding meets the criteria prescribed by WEPPR s. 3.1, and a trustee is appointed; or (iv) the former employer is the subject of proceedings under Division I Part III of the BIA or under the CCAA and a court determines under WEPPA s. 5(5) that the criteria prescribed by s. 3.2 are met; and
 - c. the individual is owed "eligible wages", as defined in the WEPPA, by the former employer.

B. SYNAPTIVE'S INSOLVENCY PROCEEDING

11. Before and during these CCAA proceedings, commenced on March 19, 2025, Synaptive scaled back operations.¹⁵ This included a reduction to the employee base, comprised of 137 employees earning income in Canada as of March 14, 2025.¹⁶

12. Synaptive sold its shares to a purchaser company through a reverse vesting transaction ("**RVO Transaction**"), which was approved pursuant to an Approval and

¹⁴ See WEPPA, *supra* note 1, [ss 5\(1\)\(b\)\(iv\)](#) and [5\(5\)](#); WEPPR, *supra* note 3, [s 3.2](#).

¹⁵ Supplemental Report to the Fourth Report of the Monitor at para 5.1(a) [Supplemental Report], CC, **E7 Supplemental Report**, p [E425](#).

¹⁶ Supplemental Report, *supra* note 15 at para 5.1(b) , CC, **E7 Supplemental Report**, p [E425](#).

Reverse Vesting Order dated June 18, 2025 (“ARVO”).¹⁷ The RVO Transaction closed on June 26, 2025.¹⁸ The RVO Transaction enabled Synaptive to avoid ceasing its operations and to continue as a going concern, while ResidualCo became the applicant in the CCAA proceedings as of the closing date.

13. Of Synaptive’s 137 employees earning income in Canada, 81 were retained by Synaptive following the RVO Transaction, while 48 were terminated.¹⁹ The Monitor is not aware of any Synaptive employees being terminated after June 26, 2025.²⁰

14. On closing, the purchaser paid US\$7,008,459.74 to the Monitor in trust to cover the Administrative Expense Costs (“AEC”).²¹ The Subscription Agreement holds that once the administrative costs, as well as priority amounts owed to terminated employees, are paid out of the AEC, Synaptive will receive any unused funds.²²

15. Most or all of Synaptive’s employees were terminated before ResidualCo was incorporated.²³ Dylan White was appointed as first director of the ResidualCo.²⁴

¹⁷ See Affidavit of Dianne Zimmerman, sworn August 27, 2025 [Zimmerman Affidavit], Exhibit F – Approval and Reverse Vesting Order, dated June 18, 2025, **CC, A31, Applicant’s [Further] Amended Motion Record [App AMR], p [A2232](#)**.

¹⁸ Minarovich Affidavit, Exhibit “H,” Monitor’s Certificate, dated June 26, 2025, **AGC MR, p 375/381 of pdf**.

¹⁹ Supplemental Report, para 5.1(f), **CC, E7 Supplemental Report, p [E426](#)**.

²⁰ Supplemental Report, para 5.1(g), **CC, E7 Supplemental Report, p [E426](#)**.

²¹ Zimmerman Affidavit, Exhibit “I” – Fourth Report of the Monitor, dated July 28, 2025 [Fourth Report], p 15, **CC, A31 App AMR, p [A2319](#)**.

²² Zimmerman Affidavit, Exhibit “E” - Subscription Agreement, dated June 12, 2025, at p 15, s 2.5, **CC, 31 App AMR, p [2182](#)**.

²³ See Zimmerman Affidavit, Exhibit “H”, Third Report of the Monitor, dated June 14, 2025 [Third Report], **CC, A31, App AMR, p [A2269](#)** and Exhibit “I”, Fourth Report, **CC, A31, App AMR, p [A2305](#)** regarding the timing of ResidualCo’s incorporation. See also Exhibit “K” – Monitor’s WEPP Registrar, **CC, A31, App AMR, p [A2339](#)** (all but one of Synaptive’s employees were terminated before June 14, 2025).

²⁴ Minarovich Affidavit, Exhibit “I,” Endorsement of Justice J. Dietrich, dated August 6,

PART II - POINT IN ISSUE

16. The issues on this motion are:

1. Whether ResidualCo can be the “former employer” under s. 3.2 of the WEPPR;
2. Whether Synaptive meets the criteria under s. 3.2 of the WEPPR; and
3. Whether this Court has jurisdiction to declare that ss. 5(1)(b)(i) and 5(1)(c) of the WEPPA are met in this matter.

PART III - SUBMISSIONS

A. THE MOTION WITH RESPECT TO S. 3.2 SHOULD BE DISMISSED

17. The present motion with respect to s. 3.2 should be dismissed. Based on the ordinary meaning of s. 3.2, its broader statutory context, and the legislative history of the WEPPA and WEPPR, ResidualCo is not properly understood as the “former employer”. As such, this Court does not have the authority to determine if it meets the criteria in s. 3.2. As for Synaptive—the true “former employer”—it does not meet the criteria under s. 3.2.

1. The modern principle of statutory interpretation

18. Statutory interpretation is guided by the modern principle that “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.”²⁵ Courts must address the grammatical and ordinary meaning of the provisions, in addition to “other indicators of legislative meaning – context, purpose, and relevant legal norms.”²⁶

2025 at para 2, AGC MR at 380.

²⁵ *Rizzo & Rizzo Shoes Ltd (Re)*, 1998 CanLII 837 at para 21 (SCC) [*Rizzo*].

²⁶ *La Presse Inc v Quebec*, 2023 SCC 22 at para 23.

19. Regulatory provisions, such as s. 3.2, are to be interpreted according to the modern principle but must also be read in the context of their enabling Act, having regard to the language and purpose of the Act and the provisions conferring regulation-making powers.²⁷

20. Statutory interpretation begins with the ordinary meaning of the legislative text, understood as the meaning of the words in their grammatical and ordinary sense, or “the natural meaning which appears when the provision is simply read through”.²⁸ The ordinary meaning of the provision is presumed to prevail, absent indications in broader context of the provision to the contrary.²⁹ The Supreme Court has recently described “the text of the statute” as “the anchor of the interpretive exercise”.³⁰

21. A court should then examine the broader statutory scheme in which the provision appears, considering other provisions capable of shedding light on the matter.³¹ The presumption of coherence holds that the provisions of a statute are presumed to fit together logically to form a rational and internally consistent framework.³²

22. In addition, the broader statutory scheme, its purpose, and its legislative history

²⁷ *Amaratunga v Northwest Atlantic Fisheries Organization*, [2013 SCC 66](#) at paras [36-37](#), [46](#).

²⁸ Ruth Sullivan, *The Construction of Statutes*, 7th ed (Toronto: LexisNexis Canada, 2022) at § 3.01 [3] [Sullivan], **Book of Authorities of the Attorney General of Canada [AGC BOA], Tab 4**; *Canadian Pacific Air Lines Ltd. v Canadian Air Line Pilots Assn.*, [\[1993\] 3 SCR 724](#) at [735](#). See also *Oakville (Town) v Clublink Corporation ULC*, [2019 ONCA 826](#) at [para 43](#).

²⁹ *Sullivan*, *supra* note 28 at § 3.01 [3], § 3.04[1], **AGC BOA, Tabs 4, 5**; *Thomson v Canada (Minister of Agriculture)*, [\[1992\] 1 SCR 385](#) at [399-400](#) [Thomson].

³⁰ *Quebec (Commission des droits de la personne et des droits de la jeunesse) v Directrice de la protection de la jeunesse du CISSS A*, [2024 SCC 43](#) at [para 24](#).

³¹ *Sullivan*, *supra* note 28 at §13.02[1], §13.02[4], **AGC BOA, Tabs 11, 12**; See also *Tutton, et al v Pickering (Town)*, [1999 CanLII 1452](#) at [para 4](#) (ONCA).

³² *Sullivan*, *supra* note 28 at §11.01[1], **AGC BOA, Tab 10**, cited in *R v LTH*, [2008 SCC 49](#) at [para 47](#).

inform the meaning of a particular provision. Insofar as the legislative text permits, interpretations that are consistent with or promote legislative purpose as shown through the broader statutory scheme and extrinsic evidence should be adopted.³³

23. In this matter, a proper interpretation of s. 3.2 must start with the text of the provision, which is confirmed by the broader WEPPA scheme and purpose, its legislative history, and the norms the legislature is presumed to respect.

2. The ordinary meaning and statutory context of s. 3.2 support Canada's interpretation

24. The ordinary meaning and statutory context of s. 3.2 establish that the “former employer” is the true former employer for which the employees in question performed services and that to meet the criteria under s. 3.2, the “former employer” must have all of its employees in Canada terminated, other than those retained to wind down its business operations. The meaning of the words and statutory context also reveal that the Court's powers are limited to certifying whether the “true” former employer meets the criteria set out in the provision.

a. Ordinary meaning and statutory context of s. 3.2

25. Section 3.2 states:

Proceedings Under Bankruptcy and Insolvency Act or Companies' Creditors Arrangement Act

3.2 For the purposes of subsection 5(5) of the Act, a court may determine whether the former employer is the former employer all of

³³ Sullivan, *supra* note 28 at § 9.01[1], **AGC BOA, Tab 8**. An earlier version of this text is cited for this proposition in *British Columbia Human Rights Tribunal v Schrenk*, [2017 SCC 62](#) at [para 50](#). See also *R. v Safarzadeh-Markhali*, [2016 SCC 14](#) at [para 31](#). Extrinsic evidence includes legislative history, see Sullivan, *supra* note 28 at § 1.05[5], **AGC BOA, Tab 3**.

whose employees in Canada have been terminated other than any retained to wind down its business operations.

26. Three key elements arise from a read-through of this provision. First, the emphasis is on the requirement that all employees in Canada of the former employer have been terminated. The text communicates just one exception: employees kept for the purpose of winding down the former employer's business operations (who, due to the winding down, will eventually be terminated). Second, the provision is structured to reflect the determination the Court is permitted to make: that the former employer is one that has had all of its employees terminated, except those retained to wind down its business. Third, this determination is limited to confirming the existence of a factual circumstance with respect to the "former employer".

27. Other WEPPA and WEPPR provisions reveal the purpose of s. 3.2: to identify criteria the former employer in restructuring proceedings must meet, and that a court must certify as true, as a mandatory precondition for the former employees to receive WEPP payments.

28. For example, s. 5(5) of the WEPPA, to which s. 3.2 refers, explains that any person may apply to a court under the CCAA for a determination "that the **former employer meets the criteria** prescribed by regulation". WEPPA s. 5(1)(b)(iv) establishes that when the former employer is subject to CCAA proceedings, a mandatory precondition (for an individual to qualify for WEPP) is for a court to determine "that the **criteria prescribed by regulation are met**" under s. 5(5). In addition, WEPPA s. 41(b.1) empowers the Governor in Council to make regulations "prescribing **criteria** for the purposes of subsections 5(2) and (5)", while various sections of the WEPPR refer to "the day on which a court determines that the **former employer meets the criteria** set

out in section 3.1 or 3.2”.³⁴

29. As such, s. 5(5) of the WEPPA and s. 3.2 do not call upon this Court to identify who the “former employer” is amongst various potential entities. Rather, a s. 3.2 determination allows a court, in a critical gatekeeping role, to confirm that the true former employer meets one of the requirements for WEPP eligibility in the context of restructuring proceedings: that all its employees have been terminated, except those required to wind down the business. If a court makes this determination, the employees may apply for WEPP and the Minister will determine if the eligibility criteria under s. 5(1) WEPPA are met.

30. Indeed, the meaning of “former employer” is clear from the words of s. 3.2 and an examination of other WEPPA and WEPPR provisions. The “former employer” is the entity for whom the applicant employees performed services, at the entity’s direction and control, in exchange for remuneration, during the qualifying period.

31. The ordinary and common law meanings of the words in s. 3.2 support this interpretation.³⁵ An employment relationship at common law generally contemplates that the worker performs services, in exchange for remuneration, to carry on the business of the employer, who is usually empowered to control the worker’s activities and typically provides resources the worker requires to complete their tasks, among other

³⁴ WEPPR, *supra* note 3, [ss 6, 9\(1\)\(c\), 15\(1\)\(a\), 16\(1\)\(a\)](#).

³⁵ As none of the WEPPA, WEPPR, BIA, or CCAA define “former employer” or “employer”, resort must be had, in the common law provinces, to the common law to shed light on its meaning, see Sullivan, *supra* note 28 at § 1.03[2], **AGC BOA, Tab 2** and *Canada (Attorney General) v British Columbia Investment Management Corp.*, [2019 SCC 63](#) at [para 57](#). See also *Interpretation Act*, [RSC, 1985, c. I-21](#), [ss 8.1-8.2](#).

features.³⁶ Whether an employment relationship exists depends on all the circumstances; written agreements are not determinative.³⁷ In addition, the ordinary meaning of the word “former” is clear: it refers to the past, such that a “current” or “successor” employer would not qualify. Finally, the use of the possessive term in “all of **whose** employees...” in s. 3.2 shows that the “former employer” must have actively employed the employees before termination, compared to an entity that inherits liabilities with respect to terminated employees. This second entity would have never had employees because they were terminated before any transfer of liability.

32. The use of the term “former employer” throughout the WEPPA and the WEPPR, particularly in provisions disqualifying certain individuals from WEPP payments, also show that “former employer” means the true former employer. WEPPA s. 6 reveals that the legislature intended that individuals who took on an important role in the business of the former employer, or who are close to someone who took on an important role, would be ineligible for WEPP. It denies WEPP eligibility for individuals who (a) were an officer or director of the “former employer”; (b) had a controlling interest in the business of the “former employer”; (c) occupied a managerial position with the “former employer”; or (d) were not dealing at arm’s length with (i) an officer or director of the “former employer”, (ii) a person who had a controlling interest in the business of the “former employer”, or (iii) an individual who occupied a managerial position with the “former employer”. “Former employer” must therefore refer to the entity for whom the

³⁶ See e.g. *671122 Ontario Ltd. v Sagaz Industries Canada Inc.*, [2001 SCC 59](#) [*Sagaz*] at [paras 46-47](#), [49](#). See also *Braiden v La-Z-Boy Canada Ltd.*, [2008 ONCA 464](#) [*Braiden*] at [paras 33-34](#).

³⁷ *Sagaz*, *supra* note 36 at [paras 46](#) and [49](#); *Braiden*, *supra* note 36 at [para 33](#).

individual actually provided services—the original, and only, former employer.

33. This interpretation is bolstered by other sections of the WEPPA and WEPPR that refer to features of active engagement with the former employer. For instance, WEPPA s. 2(5), which addresses whether an individual is dealing at arm’s length with a related person under WEPPA s. 6(d), instructs the Minister to consider all the circumstances, “including the terms and conditions of the individual’s employment with the former employer, their remuneration and the **duration, nature and importance of the work performed for the former employer**”.³⁸ Similarly, definitions of “controlling interest” and “managerial position” in WEPPR ss. 4-5, which operationalize WEPPA s. 6, refer to features of active engagement with the former employer, including that an individual owned “enough shares [...] to control the business’s policy”, or that an individual’s responsibilities included making binding decisions (a) affecting the business of the former employer or (b) relating to the payment of wages by the former employer.

34. In the absence of a clear indication to the contrary, the meaning of “former employer” under s. 3.2 should be the same as the meaning of the term in WEPPA s. 6 and related provisions. Indeed, as Sopinka J noted in *R v Zeolkowski*, “[g]iving the same words the same meaning throughout a statute is a basic principle of statutory interpretation”.³⁹ The presumption of consistent expression holds absent indications to the contrary in the broader statutory context.⁴⁰

a. A s. 3.2 determination is not available with respect to ResidualCo and

³⁸ Emphasis added.

³⁹ Sullivan, *supra* note 28 at § 8.04[1], **AGC BOA, Tab 6** citing *R v Zeolkowski*, [\[1989\] 1 SCR 1378](#) at [1387](#). See also *Thomson*, *supra* note 29 at [400-401](#).

⁴⁰ Sullivan, *supra* note 28 at § 8.04[1], § 8.04[5], **AGC BOA, Tab 7**.

Synaptive does not meet the s. 3.2 requirements

35. Based on the ordinary meaning of s. 3.2 and the statutory context, this Court has no authority to make a s. 3.2 determination with respect to ResidualCo.⁴¹ As for Synaptive, it does not meet the requirements set out in s. 3.2.

36. ResidualCo cannot be subject to a s. 3.2 determination because the employees in question never performed services for it in exchange for remuneration, as contemplated by the use of possessive wording in s. 3.2, as well as s. 6 of the WEPPA and associated provisions. Any transfers to ResidualCo with respect to Synaptive’s terminated employees merely establishes that ResidualCo now owns the debts owed to those former employees, not that an employment relationship existed between ResidualCo and the former employees as would be required under the WEPPA and WEPPR. It would not change that the former employees were already terminated by the time anything was transferred to ResidualCo. As such, ResidualCo is not the “former employer” who needs to have had all its employees terminated under s. 3.2.

37. Accepting that ResidualCo is the “former employer” under s. 3.2 undermines the intention of Parliament and could set a precedent for individuals seeking WEPP relief to argue that, although they would fall within one of the exceptions to eligibility under s. 6 of the WEPPA based on their relationship with the true former employer, they do not have that relationship with a different entity like ResidualCo and thus should qualify for WEPP. This risks the absurd consequence of allowing for individuals, who bear partial responsibility for the insolvency of the true former employer, to potentially receive

⁴¹ *Beattie v Women's College Hospital*, [2018 ONCA 872](#) at [para 9](#).

WEPP payments when Parliament did not intend for them to benefit from the WEPP.⁴²

38. As for Synaptive, it does not qualify under s. 3.2 because it does not meet the clear requirement in s. 3.2 that all of its employees in Canada have been terminated.⁴³

3. The broader structure and purpose of the WEPPA and WEPPR support Canada's position

39. The foregoing analysis on the ordinary meaning of s. 3.2 and the statutory context is sufficient to justify dismissing the Applicant's motion with respect to s. 3.2. Nonetheless, the broader structure and purpose of the WEPPA and WEPPR provide further support for Canada's position on this motion.

40. Accepting the Applicant's position would require ignoring Parliament's choice to require a Court determination under s. 5(5) of the WEPPA and the broader purpose of the Act underlying that requirement: that payments be made to individuals whose true former employer will cease business operations.

41. The legislature is presumed not to speak in vain.⁴⁴ Interpretations that would render any portion of a statute meaningless or pointless or redundant should be avoided.⁴⁵

⁴² This would be an absurd consequence that is illogical, incoherent, and incompatible with the provisions and object of the WEPPA, see *Rizzo*, *supra* note 25 at [para 27](#). See also *Briefing Book: An Act to establish the Wage Earner Protection Program Act, to amend the Bankruptcy and Insolvency Act and the Companies' Creditors Arrangement Act and to make consequential amendments to other Acts* at [10](#) [Bill C-55 clause by clause], **AGC BOA, Tab 17**.

⁴³ To the contrary, it retained 81 employees following the closing of the RVO Transaction.

⁴⁴ *R v Proulx*, [2000 SCC 5](#) at [para 28](#). See also *Canada (National Revenue) v Thompson*, [2016 SCC 21](#) at [paras 32-33](#); *Interpretation Act*, *supra* note 35, [s 10](#).

⁴⁵ *Ibid.* See also *Communities Economic Development Fund v Canadian Pickles Corp.*, [\[1991\] 3 SCR 388](#) at [408-409](#).

42. In this matter, the requirement for a court determination pursuant to ss. 5(1)(b)(iv) and 5(5) of the WEPPA, as well as the existence of s. 3.2, would be redundant if the Applicant's position was accepted. No court determination is required with respect to WEPPA ss. 5(1)(b)(i)-(ii), which identify the other insolvency proceedings in Canada that qualify under the WEPPA: bankruptcy and receivership.⁴⁶ Trustees must identify the nature of those proceedings to the Minister in the application process, which the Minister will verify.⁴⁷ If Parliament intended that any restructuring under the CCAA or Part III, Division I of the BIA would qualify, regardless of the number of employees it has retained, it would be sufficient for applicants and/or Trustees to simply identify the nature of those proceedings to the Minister for verification as well.

43. Instead, Parliament explicitly added the requirement in ss. 5(1)(b)(iv) and 5(5) of the WEPPA so that a court would intervene and determine that the criteria set out in s. 3.2 are met in the case of a restructuring under the CCAA or Part III, Division I of the BIA. It calls upon this Court to perform a gatekeeper function and act as a reliable source for confirming that the additional requirements in s. 3.2 are met, so as to ensure that the purpose of the WEPPA is upheld.

44. Indeed, the WEPPA is structured to target situations where the former employer will cease business operations. Upon assessing eligibility, the Minister verifies whether

⁴⁶ A further insolvency proceeding under s. 5(1)(b)(iii) is a foreign proceeding recognized under [s. 270](#) of the BIA, which, similar to s. 5(1)(b)(iv) proceedings, and requires a court determination under the WEPPR ([s. 3.1](#) WEPPR).

⁴⁷ WEPPA, *supra* note 1, [ss 8-9, 21](#); WEPPR, *supra* note 3, [ss 9-10, 15](#).

the former employer falls within any of the categories under WEPPA s. 5(1)(b):⁴⁸

- WEPPA s. 5(1)(b)(i) identifies bankruptcy proceedings, where the entity ceases to exist.
- WEPPA s. 5(1)(b)(ii) identifies receiverships, which qualify when any property of the former employer is under the possession or control of a “receiver” as defined in the BIA s. 243(2).⁴⁹ This subsection contemplates the appointment of a receiver to take possession or control “of all or substantially all of the inventory, accounts receivable or other property of an insolvent person or bankrupt” acquired for or used “in relation to a business carried on by the insolvent person or bankrupt”.⁵⁰
- WEPPA s. 5(1)(b)(iii) identifies foreign insolvency proceedings that are subject to a Court determination (under WEPPR s. 3.1, which requires the termination of all employees of the former employer in Canada, except those retained to wind down business operations).
- WEPPA s. 5(1)(b)(iv) identifies restructurings under the CCAA or Part III, Division I of the BIA that are also subject to a Court determination (under WEPPR s. 3.2, which requires the termination of all employees of the former

⁴⁸ With respect to an insolvency whose nature changes over the course of the insolvency proceeding, the Minister may vary or rescind determinations of eligibility, conduct audits of applications, and collect overpayments, see WEPPA, *supra* note 1, ss [12](#), [31-32](#).

⁴⁹ WEPPA, *supra* note 1, ss [2\(2\)-2\(3\)](#).

⁵⁰ The case the Applicant cites with respect to receivership orders recognizes the wording “all or substantially all” of the debtor’s assets in [s 243\(2\)](#) of the BIA, see *Victorian Order of Nurses for Canada (Re)*, [2015 ONSC 7371](#) at [para 52](#). See also *Saskatchewan (Attorney General) v Lemare Lake Logging Ltd.*, [2015 SCC 53](#) at [para 93](#), dissenting but not on this point; *Vale v St. Lawrence Grains*, [2016 ONSC 320](#) at [para 29](#).

employer in Canada, except those retained to wind down business operations).

45. With respect to WEPPA ss. 5(1)(b)(iii)-(iv), a former employer is arguably not in a position to carry on a business once it has terminated all of its employees.

46. The requirement that all employees be terminated under s. 3.2 indicates that WEPP can be available in CCAA and BIA restructuring proceedings before an actual bankruptcy or receivership, but that it is intended for situations where the former employer will cease business operations. WEPP is a last resort and taxpayer dollars are to be used judiciously.

47. Indeed, this Court recognized the balance the legislature sought to achieve in enacting the WEPPA in *Metroland Media Group Ltd. (Re)*., noting that:

[40] The purpose of the WEPPA is to provide timely, limited relief to employees whose employers are insolvent or bankrupt. [...]

[41] However, the legislators sought to strike a balance in this statutory scheme. Recognizing that WEPP payments are funded with taxpayer dollars, the program sets limits on the WEPP payments. It further includes provisions enabling Service Canada to recover funds if and when they later became available in the bankruptcy or insolvency.⁵¹

48. Viewed in this context, the title and purpose statement at s. 4 of the WEPPA, amended in 2021 along with amendments allowing for a s. 3.2 determination,⁵² are not as broad as they may appear. The current stated purpose of the WEPP, to “provide for payments to individuals in respect of wages owed to them by employers who are insolvent”, is compatible with allowing for faster payments to employees whose true

⁵¹ *Metroland Media Group Ltd. (Re)*, [2024 ONSC 2261](#) at [paras 40-41](#) [*Metroland*].

⁵² Initially, WEPPA stated that the Program’s purpose was to make payments to individuals in respect of wages owed to them by employers who were bankrupt or subject to receivership. See [Original WEPPA](#), *supra* note 5, [s 4](#).

former employers will not emerge from restructuring proceedings as a going concern and are unlikely to have funds to pay wages owing.

49. Determining that Synaptive meets the s. 3.2 requirements or deeming ResidualCo as the “former employer” defeats the purpose of the WEPP. It would open the door for individuals to qualify for WEPP payments where their true former employer continues as a going concern.

4. **Legislative history of the WEPPA and s. 3.2 support Canada’s interpretation**

50. It is trite law that the legislative history of a provision can be used as “a tool for determining the intention of legislature”.⁵³ The legislative history of s. 3.2, and the WEPPR and WEPPA more broadly, support Canada’s position.

51. The WEPPA was introduced with various amendments to the BIA and the CCAA⁵⁴ to fill a specific gap in the insolvency statutory scheme, with a more nuanced purpose than providing assistance to former employees of insolvent employers. Government members in Parliament noted that the WEPP was designed to ensure timely payment of unpaid wages to workers when their former employer was bankrupt or subject to receivership,⁵⁵ yet avoid an unfair burden on taxpayers by placing limits on

⁵³ *Rizzo*, *supra* note 25 at [para 31](#).

⁵⁴ [Original WEPPA](#), *supra* note 5.

⁵⁵ House of Commons, Standing Committee on Industry, Natural Resources, Science and Technology, Evidence, 38th Parl, 1st Sess., No 060, Bill C-55 (November 1, 2005), at [0941](#), [0945](#) (Hon Joe Fontana, Minister of Labour and Housing), [0950](#), [1045](#) (Hon J Pickard, Parliamentary Secretary to Minister of Industry) [HC Standing Committee Evidence Bill C-55], **AGC BOA, Tab 18**; *Debates of the Senate*, 39th Parl, 2nd Sess. ([15 November 2007](#)) at [229-230](#) (Hon Michael Meighen, Speaker) [2007 Senate Debates], **AGC BOA, Tab 20**; *Regulatory Impact Analysis Statement*, [SOR/DORS/2008-222](#), [C Gaz II, Vol 142, no 15](#) at [1729](#), [1732](#), **AGC BOA, Tab 21**.

those payments.⁵⁶ The legislative history materials surrounding the introduction of the WEPPA also refer to deterring strategic behaviour by employers who might otherwise avoid paying wages owed and take advantage of the WEPP.⁵⁷

52. In 2021, the WEPP became available in certain circumstances in proceedings under the CCAA prior to a bankruptcy or receivership.⁵⁸ Materials introducing amendments to the WEPPR show that the original purpose of providing limited, timely assistance to employees of former employers that will cease business operations did not change. These materials state that the WEPP’s objective is “to cover eligible wages that are owed when an employer enters bankruptcy or becomes subject to a receivership” and that “[t]he WEPP is not designed to cover all forms of business restructurings”.⁵⁹ They repeatedly reference accelerating access to WEPP by allowing it to be triggered in restructuring proceedings before the employer files for bankruptcy or receivership,

⁵⁶ House of Commons, Standing Committee on Industry, Natural Resources, Science and Technology, Evidence, 38th Parl., 1st Sess., No 060, Bill C-55 (November 1, 2005), at [0950](#) (Hon J Pickard, Parliamentary Secretary to Minister of Industry), [1015](#) (Hon Joe Fontana, Minister of Labour and Housing), **AGC BOA, Tab 18**; *Debates of the Senate*, 38th Parl, 1st Session, Vol 142, No 98 ([23 November 2005](#)) at [2146](#) (Hon Bill Rompkey (Deputy Government Leader); also refers to WEPPA as a “safety net”), **AGC BOA, Tab 19**.

⁵⁷ See e.g. WEPP: Eligibility for payments Clause by Clause Briefing Book, [Clause No 1](#) (re: s 5) (which discusses requiring a formal bankruptcy or receivership process so that businesses that close down without paying wages owing cannot wait to have workers qualify for the WEPP and resume business); Bill C-55 clause by clause, [s 36](#) *supra* note 42, p [45](#), **AGC BOA, Tab 17**. See also: 2007 Senate Debates, *supra* note 55 at [230](#) (Hon Michael Meighen, Speaker), **AGC BOA, Tab 20**.

⁵⁸ *Budget implementation Act*, 2018, *supra* note 13, [ss 629, 653](#); [PC 2021-0685](#).

⁵⁹ RIAS, *Regulations Amending the Wage Earner Protection Program Regulations*: SOR/2021-196 (September 1, 2021), Canada Gazette, Part II, Vol 155, No 18 at [2735](#). RIAS, *Regulations Amending the Wage Earner Protection Program Regulations*, (November 28, 2020), Canada Gazette, Part I, Vol 154, No 48 at [3533](#).

noting the delays applicants can experience in accessing the WEPP.⁶⁰ The Regulatory Impact Analysis Statement (“RIAS”) even states that “the number of workers and amounts paid under the WEPP would not significantly change” with the amendments, but that there would be an opportunity cost of paying WEPP earlier to some applicants.⁶¹

53. Furthermore, the original draft of s. 3.2 included the additional condition that the employer had “ceased its principal business operations”.⁶² The subsequent RIAS states that the same condition in s. 3.1 of the WEPPR, which mirrors the wording of s. 3.2, was later removed not on the basis that a winding down of the employer was no longer contemplated, but instead on the basis that it was redundant and “would have added unneeded complexity”, given that “[i]t is unlikely an employer could terminate all employees yet maintain principal business operations”.⁶³

54. A finding that Synaptive meets the s. 3.2 requirements or that ResidualCo is the “former employer” would assume that the 2021 amendments significantly expanded the target population for the WEPP and that amounts owing to terminated employees should be shifted to the taxpayer, contrary to the stated intentions of drafters.

5. The WEPPA should be interpreted on its own terms

55. The interpretation of s. 3.2, along with WEPPA ss. 5(1)(b)(iv) and 5(5), is properly grounded in the terms and objectives of the WEPPA and WEPPR. Contrary to

⁶⁰ RIAS (September 1, 2021), Canada Gazette, Part II, Vol 155, No 18 at [2727-2728](#), [2731-2732](#), [2735](#), [2739](#), [2741-2742](#). See also: *Ibid.*, RIAS, (November 28, 2020), Canada Gazette, Part I, Vol 154, No 48 at [3524-3528](#) and [3532-35](#)

⁶¹ RIAS, (September 1, 2021), Canada Gazette Part II, Vol 155, No 18 at [2741](#).

RIAS, (November 28, 2020), Canada Gazette Part I, Vol 154, No 48 at [3535](#).

⁶² RIAS, (November 28, 2020), Canada Gazette Part I, Vol 154, No 48 at [3528](#).

⁶³ *Regulations Amending the Wage Earner Protection Program Regulations*: SOR/2021-196 (September 1, 2021), Canada Gazette Part II, Vol 155, No.18 at [2737](#).

the submissions of the Applicant, the objectives of the CCAA do not displace the terms and objectives of the WEPPA and WEPPR, either in the statutory interpretation of s. 3.2, or when a party requests a court to make a s. 3.2 determination.

56. The WEPPA and WEPPR constitute program legislation with its own purposes and goals, to be interpreted in light of its own policy objectives as a self-contained statutory scheme.⁶⁴ Even among related statutes, the provisions of a particular enactment must be interpreted based upon the distinct object and specific purpose of that enactment.⁶⁵

57. As such, whether RVO and AVO structures achieve the same goal under the CCAA has no bearing on the Court's authority pursuant to WEPPA s. 5(5) and WEPPR s. 3.2, or on its determination on whether the criteria under s. 3.2 are met. What matters is whether all employees of the true "former employer" have been terminated.

58. The Applicant's reliance on the *Harte Gold*⁶⁶ factors is also misplaced. These factors were relevant to whether the Court should have approved the proposed AVRO. It is irrelevant whether Canada is better or worse off in the context of considering whether the Court can make a s. 3.2 determination with respect to ResidualCo or whether Synaptive has met the requirements under s. 3.2.

6. Canada's interpretation does not impose an unfair consequence

59. While the Applicant suggests that Canada unfairly takes issue with the fact an

⁶⁴ Ruth Sullivan, § 9.01[6], **AGC BOA, Tab 23**.

⁶⁵ *Pointe-Claire (City) v Quebec (Labour Court)*, [1997 CanLII 390](#) at [para 61](#) (SCC).

⁶⁶ *Harte Gold Corp. (Re)*, [2022 ONSC 653](#).

RVO transaction was used with respect to the availability of WEPP,⁶⁷ Canada's position is instead focussed on the text, context and purpose of the WEPPA and WEPPR. This Court should dismiss the motion with respect to s. 3.2 because (1) ResidualCo has never been the former employer and (2) contrary to the facts in *Former Gestion Inc.*, the true former employer, Synaptive, did not have all its employees terminated.⁶⁸

60. In fact, the Applicant's assertion that "[t]he availability of relief for employees under the WEPPA could be a significant consideration for an insolvent employer weighing its options in future CCAA proceedings"⁶⁹ does not weigh in favour of distorting the purpose of WEPPA s. 5(5) and WEPPR s. 3.2. Rather, it speaks to what Parliament sought to avoid: strategic behaviour by employers to avoid paying employees what they are owed in insolvency proceedings. Accepting the Applicant's position would transfer any economic losses related to employees onto the taxpayer, effectively rendering the taxpayer an involuntary creditor to a shell entity. The text, structure, and legislative history of the WEPPA and WEPPR show that Parliament intended for the taxpayer to assist terminated employees in limited scenarios where their former employer will cease business operations. It did not intend for stakeholders in any CCAA proceedings to unilaterally involve the taxpayer in their private restructuring efforts. As the Quebec Superior Court described:

⁶⁷ Applicant's factum at paras 22, 31-32, 43, CC, A28 Factum, pp [A2013](#), [A2017](#), [A2021](#).

⁶⁸ *Arrangement relatif à Former Gestion Inc.*, [2024 QCCS 3645](#) at paras 6-7. As for *Syndic d'Intelgenx Corp.*, [2024 QCCS 3678](#), it does not appear from the reasons that the Court was presented with arguments opposing the granting of the relief regarding WEPP, see paras 41-44. Finally, as the Applicant notes, *Arrangement relatif à Valeo Pharma Inc.*, [2025 QCCS 580](#) is under appeal.

⁶⁹ Applicant's Factum, para 28, CC, A28 Factum, p [A2016](#); see also para 33, CC, A28 Factum, pp [2017-18](#).

[65] [The WEPP] is a program forming part of the broader social safety net designed by the government to provide swift relief to employees who become collateral victims of their employer's insolvency. It is not intended to serve as a primary tool for financial institutions and lenders to mitigate their losses. Let alone as an add-on to their collateral structure.

[66] That is simply not its purpose.⁷⁰

B. THE MINISTER DETERMINES ELIGIBILITY FOR THE WEPP

61. In addition to or in place of a s. 3.2 determination, the Applicant asks this Court to declare that Synaptive or ResidualCo meet the conditions prescribed in ss. 5(1)(b)(i) and (c) of the WEPPA. That is, the Applicant seeks a judicial declaration that the former employer is bankrupt and that WEPP applicants are owed eligible wages by the former employer. The Court has no jurisdiction to grant this request.

62. A review of the ordinary meaning of relevant WEPPA provisions reveals that the legislature did not at all contemplate a Court making a declaration under ss. 5(1)(b)(i) and (c) of the WEPPA. The only judicial determinations envisioned with respect to eligibility for WEPPA payments fall under ss. 3.1 and 3.2 of the WEPPR, pursuant to ss. 5(2) or 5(5) of the WEPPA, through which the Court performs a gatekeeping function.

63. According to the statutory scheme, only the Minister or their delegate is empowered to determine eligibility for WEPP payments and such determinations are reviewable by way of an established administrative scheme.⁷¹

64. A judicial declaration on eligibility requirements under WEPPA ss. 5(1)(b)(i)

⁷⁰ *In the matter of the Interim Receivership of: Fiera Private Debt Fund VI LP and Fiera Private Debt Fund VII LP v Canadoil Forge Ltd and FTI Consulting Canada Inc (Proposed Receiver)*, October 15, 2025, Montreal, Commercial Court No. 500-11-066105-251 (CQ) at [paras 65-66](#), **AGC BOA, Tab 1**.

⁷¹ WEPPA, *supra* note 1, [ss 5, 8-20, 30](#). See also [ss 24-26, 31-32.92](#) and *In the Matter of The Body Shop Canada Limited*, [2024 ONSC 7052](#) at paras [42-43](#).

and (c) would bypass this administrative procedure, directly contradicting the legislature’s intention and binding jurisprudence. An administrative decision-maker “should decide all matters whose essential character falls within [its] specialized statutory jurisdiction”.⁷² Judicial intervention is warranted only after that administrative process has been exhausted.

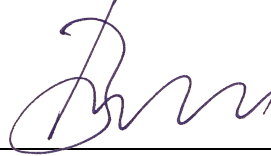
65. Even if this Court were inclined to grant declarations concerning ss. 5(1)(b)(i) and (c) of the WEPPA, the Applicant would not succeed with this request. As submitted above, ResidualCo cannot be the “former employer” under the WEPPA and WEPPR because none of Synaptive’s former employees performed services for it in a relationship of employment. As for Synaptive, the record is clear that it is not bankrupt.

PART IV – ORDER SOUGHT

66. Canada requests that the Court dismiss the Applicant’s motion.

ALL OF WHICH IS RESPECTFULLY SUBMITTED

Dated at Toronto, Ontario this 29 day of October, 2025



ATTORNEY GENERAL OF CANADA

Per: WALTER KRAVCHUK / EMILY
ATKINSON / JAKE NORRIS

Counsel for the Attorney General of Canada

⁷² *R v Conway*, [2010 SCC 22](#) at [para 30](#). See also *Vaughan v Canada*, [2005 SCC 11](#) at [para 26](#) generally, and *Davis v Workers’ Compensation Appeal Tribunal*, [2013 BCCA 418](#) at [paras 10-11](#); *Stegenga v Economical Mutual Insurance Company*, [2019 ONCA 615](#) at [paras 1, 6, 22-23, 52](#).

SCHEDULE A – LIST OF AUTHORITIES

STATUTES, REGULATIONS, AND ORDERS IN COUNCIL

1. *An Act to amend the Bankruptcy and Insolvency Act, the Companies' Creditors Arrangement Act, the Wage Earner Protection Program Act and chapter 47 of the Statutes of Canada, 2005*, [SC 2007, c 36](#), [ss 38](#), [83-94](#), and [106](#).
2. *An Act to establish the Wage Earner Protection Program Act, to amend the Bankruptcy and Insolvency Act and the Companies' Creditors Arrangement Act and to make consequential amendments to other Acts*, [SC 2005, c 47](#), [s 1](#), [ss 2-123](#), [s 4](#), [s 5](#), [s 7](#), [s 124](#) [Original WEPPA].
3. *Bankruptcy and Insolvency Act*, [RSC 1985, c B-3](#), [s 243](#), [s 243\(2\)](#) [s 270](#)
4. *Budget Implementation Act, 2018, No 2*, SC 2018, c 27, [ss 629](#), [653](#). *Budget Implementation Act, 2018, No 2*, SC 2018, c 27, [ss 629](#), [653](#)
5. *Companies' Creditors Arrangement Act*, [RSC 1985, c C-36](#)
6. *Interpretation Act*, [RSC 1985, c I-21](#), [ss 8.1-8.2](#), [10](#).
7. *Order Designating the Minister of Labour as Minister for Purposes of the Act*, SI/2008-54, (2008) C Gaz II Vol 142 No 11 at [1299](#).
8. *Order Fixing July 7, 2008 as the Date of the Coming into Force of Certain Provisions of two Acts*, SI/2008-78, (2008) C Gaz II Vol 142, No 15 at [1746](#).
9. *Order Fixing November 20, 2021 as the Day on Which Certain Provisions of that Act Come into Force*, [PC 2021-0685](#) [PC 2021-0685].
10. *Wage Earner Protection Program Act*, [SC 2005, c 47](#), [s 1](#), [2\(2\)-2\(3\)](#), [3](#), [5](#), [5\(1\)\(b\)](#), [5\(3\)](#), [5\(5\)](#), [7](#), [7\(1.1\)](#), [7\(2\)](#), [8-21](#), [21\(1\)](#), [24-26](#), [30-32](#).
11. *Wage Earner Protection Program Regulations*, [SOR/2008-222](#), [s. 3.1](#), [s 3.2](#), [s 6](#), [9-10](#), [15](#), [15\(1\)\(a\)](#), [16\(1\)\(a\)](#).

CASELAW

12. 671122 Ontario Ltd. v Sagaz Industries Canada Inc., [2001 SCC 59](#)
13. *Amaratunga v Northwest Atlantic Fisheries Organization*, [2013 SCC 66](#)
14. *Arrangement relatif à Former Gestion Inc.*, [2024 QCCS 3645](#)
15. *Arrangement relatif à Valeo Pharma Inc.*, [2025 QCCS 580](#)
16. *Beattie v Women's College Hospital*, [2018 ONCA 872](#)
17. *Braiden v La-Z-Boy Canada Ltd*, [2008 ONCA 464](#)
18. *British Columbia Human Rights Tribunal v Schrenk*, [2017 SCC 62](#)

19. *Canada (Attorney General) v British Columbia Investment Management Corp.*, [2019 SCC 63](#)
20. *Canada (National Revenue) v Thompson*, [2016 SCC 21](#)
21. *Canadian Pacific Air Lines Ltd. v Canadian Air Line Pilots Assn.*, [\[1993\] 3 SCR 724](#)
22. *Communities Economic Development Fund v Canadian Pickles Corp.*, [\[1991\] 3 SCR 388](#)
23. *Davis v Workers' Compensation Appeal Tribunal*, [2013 BCCA 418](#)
24. *Harte Gold Corp. (Re)*, [2022 ONSC 653](#)
25. *In the Matter of The Body Shop Canada Limited*, [2024 ONSC 7052](#) at paras [42-43](#)
26. *In the matter of the Interim Receivership of: Fiera Private Debt Fund VI LP and Fiera Private Debt Fund VII LP v Canadoil Forge Ltd and FTI Consulting Canada Inc (Proposed Receiver)*, October 15, 2025, Montreal, Commercial Court No. 500-11-066105-251 (CQ) at [paras 65-66](#)
27. *La Presse Inc v Quebec*, [2023 SCC 22](#)
28. *Metroland Media Group Ltd. (Re)*, [2024 ONSC 2261](#)
29. *Oakville (Town) v Clublink Corporation ULC*, [2019 ONCA 826](#)
30. *Pointe-Claire (City) v Quebec (Labour Court)*, [1997 CanLII 390](#) (SCC).
31. *Quebec (Commission des droits de la personne et des droits de la jeunesse) v Directrice de la protection de la jeunesse du CISSS A*, [2024 SCC 43](#)
32. *R v Conway*, [2010 SCC 22](#)
33. *R v LTH*, [2008 SCC 49](#) at [para 47](#)
34. *R v Proulx*, [2000 SCC 5](#)
35. *R v Zeolkowski*, [\[1989\] 1 SCR 1378](#)
36. *R. v Safarzadeh-Markhali*, [2016 SCC 14](#)
37. *Rizzo & Rizzo Shoes Ltd (Re)*, [1998 CanLII 837](#)
38. *Saskatchewan (Attorney General) v Lemare Lake Logging Ltd.*, [2015 SCC 53](#)
39. *Stegenga v Economical Mutual Insurance Company*, [2019 ONCA 615](#)
40. *Syndic d'Intelgenx Corp.*, [2024 QCCS 3678](#)

41. *Thomson v Canada (Minister of Agriculture)*, [\[1992\] 1 SCR 385](#)
42. *Tutton, et al v Pickering (Town)*, [1999 CanLII 1452](#) (ONCA)
43. *Vale v St. Lawrence Grains*, [2016 ONSC 320](#)
44. *Vaughan v Canada*, [2005 SCC 11](#)
45. *Victorian Order of Nurses for Canada (Re)*, [2015 ONSC 7371](#)

LEGISLATIVE MATERIALS

46. *Briefing Book: An Act to establish the Wage Earner Protection Program Act, to amend the Bankruptcy and Insolvency Act and the Companies' Creditors Arrangement Act and to make consequential amendments to other Acts* at [10](#), [44-45](#).
47. HC Standing Committee on Industry, Natural Resources, Science and Technology Evidence, 38-1, Bill C-55-*Wage Earner Protection Program Act* (November 1, 2005) at [0950](#) (Hon J Pickard, Parliamentary Secretary to Minister of Industry; at [0945](#) (Hon Joe Fontana, Minister of Labour and Housing), [0950](#), [1045](#) (Hon J Pickard, Parliamentary Secretary to Minister of Industry); at [1020](#) (Hon Joe Fontana, Minister of Labour and Housing), [1015](#) (Hon Joe Fontana, Minister of Labour and Housing)
48. Debates of the Senate, 38TH Parl, 1st Sess., Bill C-55 - *Wage Earner Protection Program Act*, (November 23, 2005) at [2146](#) (Hon Bill Rompkey (Deputy Government Leader)
49. Debates of the Senate, 39th Parl, 2nd Sess. Vol 144, Issue 12 ([15 November 2007](#)) at [229-230](#) (Hon Michael Meighen, Speaker)
50. *Regulatory Impact Analysis Statement*, SOR/DORS/2008-222, [Canada Gazette, Part II, Vol 142, No 15](#) at [1728](#), [1729](#), [1732](#)
51. *Regulatory Impact Analysis Statement, Regulations Amending the Wage Earner Protection Program Regulations*, (November 28, 2020), Canada Gazette, Part I, Vol 154, No 48 at, [3524-3528](#), [3528](#), [3532-35](#), [3533](#), [3535](#)
52. *Regulatory Impact Analysis Statement*, SOR/2021-196 (September 1, 2021), Canada Gazette, Part II, Vol 155, No 18 at [2727-2728](#), [2731-2732](#), [2735](#), [2737](#), [2739](#), [2741-2742](#).

SECONDARY SOURCES

53. Ruth Sullivan, *The Construction of Statutes*, 7th ed (Toronto: LexisNexis Canada, 2022) at § 1.03[2], § 1.05[5], § 3.01 [3], § 3.04[1], § 8.04[1], § 8.04[5], § 9.01[1], § 9.01[6], §11.01[1], §13.02[1], §13.02[4], §13.04[2], §13.04[5] §13.08

SCHEDULE B - STATUTES AND REGULATIONS

1. *Bankruptcy and Insolvency Act*, [RSC 1985, c B-3, s 243, 243\(2\), 270](#).
2. *Budget Implementation Act, 2018*, No. 2, [SC 2018, c 27, ss 629, 653](#).
3. *Interpretation Act*, [RSC 1985, c I-21, ss 8.1-8.2, 10](#).
4. *Wage Earner Protection Program Act*, [SC 2005, c 47, s 1, 2\(2\)-2\(3\), 3, 5, 5\(1\)\(b\), 5\(3\), 5\(5\), 7, 7\(1.1\), 7\(2\), 8-21, 21\(1\), 24-26, 30-32](#).
5. *Wage Earner Protection Program Regulations*, [SOR/2008-222, s. 3.1, s 3.2, s 6, 9-10, 15, 15\(1\)\(a\), 16\(1\)\(a\)](#).

<i>Bankruptcy and Insolvency Act</i> , RSC 1985, c B-3, s 243, 243(2), 270 .	<i>Loi sur la faillite et l'insolvabilité</i> , LRC (1985), ch B-3, arts 243, 243(2), 270 .
Court may appoint receiver 243 (1) Subject to subsection (1.1), on application by a secured creditor, a court may appoint a receiver to do any or all of the following if it considers it to be just or convenient to do so: (a) take possession of all or substantially all of the inventory, accounts receivable or other property of an insolvent person or bankrupt that was acquired for or used in relation to a business carried on by the insolvent person or bankrupt; (b) exercise any control that the court considers advisable over that property and over the insolvent person's or bankrupt's business; or (c) take any other action that the court considers advisable [...] Definition of receiver (2) Subject to subsections (3) and (4), in this Part, receiver means a person who (a) is appointed under subsection (1); or (b) is appointed to take or takes possession or control — of all or substantially all of the inventory, accounts receivable or other	Nomination d'un sequester 243(1) Sous réserve du paragraphe (1.1), sur demande d'un créancier garanti, le tribunal peut, s'il est convaincu que cela est juste ou opportun, nommer un séquestre qu'il habilite : (a) à prendre possession de la totalité ou de la quasi-totalité des biens — notamment des stocks et comptes à recevoir — qu'une personne insolvable ou un failli a acquis ou utilisés dans le cadre de ses affaires; (b) à exercer sur ces biens ainsi que sur les affaires de la personne insolvable ou du failli le degré de prise en charge qu'il estime indiqué; (c) à prendre toute autre mesure qu'il estime indiquée. [...] Définition de séquestre (2) Dans la présente partie, mais sous réserve des paragraphes (3) et (4), séquestre s'entend de toute personne qui : a) soit est nommée en vertu du paragraphe (1); b) soit est nommément habilitée à prendre — ou a pris — en sa

property of an insolvent person or bankrupt that was acquired for or used in relation to a business carried on by the insolvent person or bankrupt — under (i) an agreement under which property becomes subject to a security (in this Part referred to as a “security agreement”), or (ii) a court order made under another Act of Parliament, or an Act of a legislature of a province, that provides for or authorizes the appointment of a receiver or receiver-manager. [...]	possession ou sous sa responsabilité, aux termes d’un contrat créant une garantie sur des biens, appelé « contrat de garantie » dans la présente partie, ou aux termes d’une ordonnance rendue sous le régime de toute autre loi fédérale ou provinciale prévoyant ou autorisant la nomination d’un séquestre ou d’un séquestre-gérant, la totalité ou la quasi-totalité des biens — notamment des stocks et comptes à recevoir — qu’une personne insolvable ou un failli a acquis ou utilisés dans le cadre de ses affaires. [...]
Order recognizing foreign proceeding 270 (1) If the court is satisfied that the application for the recognition of a foreign proceeding relates to a foreign proceeding and that the applicant is a foreign representative in respect of that foreign proceeding, the court shall make an order recognizing the foreign proceeding. Nature of foreign proceeding to be specified (2) The court shall specify in the order whether the foreign proceeding is a foreign main proceeding or a foreign non-main proceeding.	Ordonnance de reconnaissance 270 (1) S’il est convaincu que la demande de reconnaissance vise une instance étrangère et que le demandeur est un représentant étranger dans le cadre de celle-ci, le tribunal reconnaît, par ordonnance, l’instance étrangère en cause. Nature de l’instance étrangère (2) Il précise dans l’ordonnance s’il s’agit d’une instance étrangère principale ou secondaire
<i>Budget Implementation Act, 2018, No 2, SC 2018, c 27, ss 629, 653</i>	<i>Loi no 2 d’exécution du budget de 2018, LC 2018, ch 27, s 629, 653</i>
629 (1) Paragraph 5(b) of the Act is replaced by the following: (b) one of the following applies: (i) the former employer is bankrupt, (ii) the former employer is subject to a receivership, (iii) the former employer is the subject of a foreign proceeding that is recognized by a court under subsection 270(1) of the Bankruptcy and Insolvency Act and (A) the court determines under subsection	629 (1) L’alinéa 5b) de la même loi est remplacé par ce qui suit : (b) son ancien employeur, selon le cas : (i) est en faillite, (ii) fait l’objet d’une mise sous séquestre, (iii) fait l’objet d’une instance étrangère reconnue par un tribunal au titre du paragraphe 270(1) de la Loi sur la faillite et l’insolvabilité et, à la fois : (A) le tribunal décide, en vertu du paragraphe (2), que l’instance étrangère satisfait aux critères réglementaires, (B) un syndic est nommé,

(2) that the foreign proceeding meets the criteria prescribed by regulation, and (B) a trustee is appointed, or (iv) the former employer is the subject of proceedings under Division I of Part III of the Bankruptcy and Insolvency Act or under the Companies' Creditors Arrangement Act and a court determines under subsection (5) that the criteria prescribed by regulation are met; and (2) Section 5 of the Act is renumbered as subsection 5(1) and is amended by adding the following: Prescribed criteria — foreign proceeding (2) On application by any person, a court may, in a proceeding under Part XIII of the Bankruptcy and Insolvency Act, determine that the foreign proceeding meets the criteria prescribed by regulation. If the court determines that the foreign proceeding meets the prescribed criteria, the court may appoint a trustee for the purposes of this Act. Employment in Canada (3) An individual who is eligible to receive a payment because of subparagraph (1)(b)(iii) is only eligible to receive a payment in respect of eligible wages earned for employment in Canada and termination pay and severance pay that relate to that employment. Deemed bankruptcy (4) For the purposes of this Act, if all of the conditions set out in subparagraph (1)(b)(iii) are met, the former employer is deemed to be bankrupt and the date of the bankruptcy is deemed to be the day on which all of those conditions are met. Prescribed criteria — other proceedings (5) On application by any person, a court	(iv) fait l'objet de procédures intentées au titre de la section I de la partie III de la Loi sur la faillite et l'insolvabilité ou sous le régime de la Loi sur les arrangements avec les créanciers des compagnies et le tribunal décide, en vertu du paragraphe (5), que les critères réglementaires sont satisfaits; (2) L'article 5 de la même loi devient le paragraphe 5(1) et est modifié par adjonction de ce qui suit : Critères réglementaires : instance étrangère (2) À la demande de toute personne, le tribunal peut, dans le cadre d'une procédure visée à la partie XIII de la Loi sur la faillite et l'insolvabilité, décider que l'instance étrangère satisfait aux critères réglementaires. Dans l'affirmative, le tribunal peut nommer un syndic pour l'application de la présente loi. Emploi au Canada (3) La personne physique admissible au versement de prestations au titre du sous-alinéa (1)b)(iii) ne peut recevoir de versement qu'à l'égard du salaire admissible gagné en cours d'emploi au Canada et qu'à l'égard de l'indemnité de préavis et de l'indemnité de départ se rapportant à cet emploi. Faillite présumée (4) Pour l'application de la présente loi, si toutes les conditions visées au sous-alinéa (1)b)(iii) sont réunies, l'ancien employeur est réputé en faillite et la date de la faillite est réputée être le jour où toutes ces conditions sont réunies. Critères réglementaires : autres procédures (5) À la demande de toute personne, le
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may, in proceedings under Division I of Part III of the Bankruptcy and Insolvency Act or under the Companies' Creditors Arrangement Act, determine that the former employer meets the criteria prescribed by regulation. [...] Order in council 653 (1) Section 626, subsections 627(2) and (5), sections 628 and 629, subsection 631(2), section 639 and subsections 648(1) and (2) come into force on a day to be fixed by order of the Governor in Council.	tribunal peut, dans le cadre d'une procédure commencée au titre de la section I de la partie III de la Loi sur la faillite et l'insolvabilité ou sous le régime de la Loi sur les arrangements avec les créanciers des compagnies, décider que l'ancien employeur satisfait aux critères réglementaires [...] Décret 653 (1) L'article 626, les paragraphes 627(2) et (5), les articles 628 et 629, le paragraphe 631(2), l'article 639 et les paragraphes 648(1) et (2) entrent en vigueur à la date fixée par décret.
<i>Interpretation Act</i>, RSC 1985, c I-21, ss 8.1-8.2, 10	<i>Loi d'interprétation</i>, LRC 1985, ch I-21, arts 8.1-8.2, 10
Duality of legal traditions and application of provincial law 8.1 Both the common law and the civil law are equally authoritative and recognized sources of the law of property and civil rights in Canada and, unless otherwise provided by law, if in interpreting an enactment it is necessary to refer to a province's rules, principles or concepts forming part of the law of property and civil rights, reference must be made to the rules, principles and concepts in force in the province at the time the enactment is being applied. Terminology 8.2 Unless otherwise provided by law, when an enactment contains both civil law and common law terminology, or terminology that has a different meaning in the civil law and the common law, the civil law terminology or meaning is to be adopted in the Province of Quebec and the common law terminology or meaning is to be adopted in the other provinces.	Tradition bijuridique et application du droit provincial 8.1 Le droit civil et la common law font pareillement autorité et sont tous deux sources de droit en matière de propriété et de droits civils au Canada et, s'il est nécessaire de recourir à des règles, principes ou notions appartenant au domaine de la propriété et des droits civils en vue d'assurer l'application d'un texte dans une province, il faut, sauf règle de droit s'y opposant, avoir recours aux règles, principes et notions en vigueur dans cette province au moment de l'application du texte. Terminologie 8.2 Sauf règle de droit s'y opposant, est entendu dans un sens compatible avec le système juridique de la province d'application le texte qui emploie à la fois des termes propres au droit civil de la province de Québec et des termes propres à la common law des autres provinces, ou qui emploie des termes qui ont un sens différent dans l'un et l'autre de ces

[...] Law Always Speaking Law always speaking 10 The law shall be considered as always speaking, and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to the enactment according to its true spirit, intent and meaning.	systèmes. [...] Permanence de la règle de droit Principe général 10 La règle de droit a vocation permanente; exprimée dans un texte au présent intemporel, elle s'applique à la situation du moment de façon que le texte produise ses effets selon son esprit, son sens et son objet.
<i>Wage Earner Protection Program Act, SC 2005, c 47, s 1, ss 2(2)-2(3), 3, 5(1)(b), 5(3), 5(5), 7, 7(1.1), 7(2), 8-21, 21(1), 24-26, 30-32</i>	<i>Loi sur le Programme de protection des salaires, LC 2005, ch 47, art 1, arts 2(2)-2(3), 3, 5(1)(b), 5(3), 5(5), 7, 7(1.1), 7(2), 8-21, 21(1), 24-26, 30-32</i>
[...] Interpretation Definitions 2 (1) The following definitions apply in this Act. [...] Employers subject to a receivership 2 (2) For the purposes of this Act, an employer is subject to a receivership when any property of the employer is under the possession or control of a receiver. Meaning of receiver 2 (3) In this Act, <i>receiver</i> means a receiver within the meaning of subsection 243(2) of the <i>Bankruptcy and Insolvency Act</i>. Words and expressions 2 (4) Unless otherwise provided, words and expressions used in this Act have the same meaning as in the <i>Bankruptcy and Insolvency Act</i>.	[...] Dispositions interprétatives Définitions 2 (1) Les définitions qui suivent s'appliquent à la présente loi. [...] Employeur faisant l'objet d'une mise sous séquestre 2 (2) Pour l'application de la présente loi, fait l'objet d'une mise sous séquestre l'employeur dont tout bien est en la possession ou sous la responsabilité d'un séquestre. Sens de séquestre 2 (3) Dans la présente loi, séquestre s'entend au sens du paragraphe 243(2) de la <i>Loi sur la faillite et l'insolvabilité</i>. Terminologie 2 (4) Sauf disposition contraire, les termes de la présente loi s'entendent au sens e la <i>Loi sur la faillite et l'insolvabilité</i>.

Related persons 2 (5) Despite subsection 4(5) of the <i>Bankruptcy and Insolvency Act</i>, (a) for the purposes of paragraph 6(d), an individual is considered to deal at arm's length with a related person if the Minister is satisfied that, having regard to the circumstances — including the terms and conditions of the individual's employment with the former employer, their remuneration and the duration, nature and importance of the work performed for the former employer — it is reasonable to conclude that the individual would have entered into a substantially similar contract of employment with the former employer if they had been dealing with each other at arm's length; and (b) for the purposes of subsection 21(4), individuals who are related to each other are, in the absence of evidence to the contrary, deemed not to deal with each other at arm's length while so related. Designation of Minister Power of Governor in Council 3 The Governor in Council may designate a member of the Queen's Privy Council for Canada to be the Minister for the purposes of this Act. Program Established Establishment 4 The Wage Earner Protection Program is established to provide for payments to individuals in respect of wages owed to them by employers who are insolvent. Eligibility for Payments Conditions of eligibility 5 (1) An individual is eligible to receive a payment if: (a) the individual's employment ended for a reason prescribed by regulation; (b) one of the following applies: (i) the former employer is bankrupt, (ii) the former employer is subject to a	Personnes liées 2 (5) Malgré le paragraphe 4(5) de la <i>Loi sur la faillite et l'insolvabilité</i> : a) pour l'application de l'alinéa 6d), il est réputé n'exister aucun lien de dépendance si le ministre est convaincu, compte tenu des circonstances, notamment des modalités d'emploi de la personne physique auprès de son ancien employeur, de sa rétribution, ainsi que de la durée, la nature et l'importance du travail accompli, qu'il est raisonnable de conclure que celle-ci a conclu avec lui un contrat de travail en substance pareil à celui qu'elle aurait conclu n'eût été le lien de dépendance; b) pour l'application du paragraphe 21(4), les personnes physiques liées entre elles sont, sauf preuve contraire, réputées avoir un lien de dépendance tant qu'elles sont ainsi liées. Désignation du ministre Pouvoir du gouverneur en conseil 3 Le gouverneur en conseil peut désigner tout membre du Conseil privé de la Reine pour le Canada à titre de ministre pour l'application de la présente loi. Établissement du programme Établissement 4 Est établi le Programme de protection des salariés prévoyant le versement de prestations aux personnes physiques titulaires de créances salariales sur un employeur insolvable. Admissibilité aux prestations Conditions d'admissibilité 5 (1) Toute personne physique est admissible au versement de prestations si les conditions suivantes sont réunies : a) son emploi auprès d'un employeur a pris fin pour un motif prévu par règlement; b) son ancien employeur, selon le cas :
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receivership, (iii) the former employer is the subject of a foreign proceeding that is recognized by a court under subsection 270(1) of the <i>Bankruptcy and Insolvency Act</i> and (A) the court determines under subsection (2) that the foreign proceeding meets the criteria prescribed by regulation, and (B) a trustee is appointed, or (iv) the former employer is the subject of proceedings under Division I of Part III of the <i>Bankruptcy and Insolvency Act</i> or under the <i>Companies' Creditors Arrangement Act</i> and a court determines under subsection (5) that the criteria prescribed by regulation are met; and (c) the individual is owed eligible wages by the former employer. (d) [Repealed, 2009, c. 2, s. 343]	(i) est en faillite, (ii) fait l'objet d'une mise sous séquestre, (iii) fait l'objet d'une instance étrangère reconnue par un tribunal au titre du paragraphe 270(1) de la <i>Loi sur la faillite et l'insolvabilité</i> et, à la fois : (A) le tribunal décide, en vertu du paragraphe (2), que l'instance étrangère satisfait aux critères réglementaires, (B) un syndic est nommé, (iv) fait l'objet de procédures intentées au titre de la section I de la partie III de la <i>Loi sur la faillite et l'insolvabilité</i> ou sous le régime de la <i>Loi sur les arrangements avec les créanciers des compagnies</i> et le tribunal décide, en vertu du paragraphe (5), que les critères réglementaires sont satisfaits; c) elle est titulaire d'une créance au titre du salaire admissible sur son ancien employeur. d) [Abrogé, 2009, ch. 2, art. 343]
Prescribed criteria — foreign proceeding 5 (2) On application by any person, a court may, in a proceeding under Part XIII of the <i>Bankruptcy and Insolvency Act</i>, determine that the foreign proceeding meets the criteria prescribed by regulation. If the court determines that the foreign proceeding meets the prescribed criteria, the court may appoint a trustee for the purposes of this Act.	Critères réglementaires : instance étrangère 5 (2) À la demande de toute personne, le tribunal peut, dans le cadre d'une procédure visée à la partie XIII e la <i>Loi sur la faillite et l'insolvabilité</i>, décider que l'instance étrangère satisfait aux critères réglementaires. Dans l'affirmative, le tribunal peut nommer un syndic pour l'application de la présente loi.
Employment in Canada 5 (3) An individual who is eligible to receive a payment because of subparagraph (1)(b)(iii) is only eligible to receive a payment in respect of eligible wages earned for employment in Canada and termination pay and severance pay that relate to that employment.	Emploi au Canada 5 (3) La personne physique admissible au versement de prestations au titre du sous-alinéa (1)b)(iii) ne peut recevoir de versement qu'à l'égard du salaire admissible gagné en cours d'emploi au Canada et qu'à l'égard de l'indemnité de préavis et de l'indemnité de départ se rapportant à cet emploi.
Deemed bankruptcy 5 (4) For the purposes of this Act, if all of the conditions set out in subparagraph	Faillite présumée 5 (4) Pour l'application de la présente loi, si toutes les conditions visées au sous-alinéa (1)b)(iii) sont réunies, l'ancien

(1)(b)(iii) are met, the former employer is deemed to be bankrupt and the date of the bankruptcy is deemed to be the day on which all of those conditions are met. Prescribed criteria — other proceedings 5 (5) On application by any person, a court may, in proceedings under Division I of Part III of the <i>Bankruptcy and Insolvency Act</i> or under the <i>Companies' Creditors Arrangement Act</i>, determine that the former employer meets the criteria prescribed by regulation. Exceptions 6 An individual is not eligible to receive a payment in respect of any wages earned during, or that otherwise relate to, a period in which the individual (a) was an officer or director of the former employer; (b) had a controlling interest within the meaning of the regulations in the business of the former employer; (c) occupied a managerial position within the meaning of the regulations with the former employer; or (d) was not dealing at arm's length with (i) an officer or director of the former employer, (ii) a person who had a controlling interest within the meaning of the regulations in the business of the former employer, or (iii) an individual who occupied a managerial position within the meaning of the regulations with the former employer. Amounts Covered by Program Amount of payment 7 (1) The amount that may be paid under this Act to an individual is the amount of eligible wages owing to the individual up to a maximum of an amount equal to	employeur est réputé en faillite et la date de la faillite est réputée être le jour où toutes ces conditions sont réunies. Critères réglementaires : autres procédures 5 (5) À la demande de toute personne, le tribunal peut, dans le cadre d'une procédure commencée au titre de la section I de la partie III de la <i>Loi sur la faillite et l'insolvabilité</i> ou sous le régime de la <i>Loi sur les arrangements avec les créanciers des compagnies</i>, décider que l'ancien employeur satisfait aux critères réglementaires. Exceptions 6 La personne physique n'est pas admissible au versement de prestations à l'égard de tout salaire gagné au cours d'une période — ou qui s'y rapporte autrement — durant laquelle, selon le cas : a) elle occupait un poste de dirigeant ou d'administrateur auprès de son ancien employeur; b) elle avait une participation lui assurant le contrôle, au sens des règlements, dans les affaires de son ancien employeur; c) elle occupait un poste de cadre, au sens des règlements, auprès de son ancien employeur; d) elle avait un lien de dépendance avec une personne physique occupant un poste de dirigeant ou d'administrateur auprès de son ancien employeur, ou de cadre auprès de celui-ci au sens des règlements, ou avec une personne qui avait une participation lui assurant le contrôle, au sens des règlements, dans les affaires de son ancien employeur. Prestations visées par le programme Montant des prestations 7 (1) Le montant des prestations à verser à une personne physique au titre de la présente loi est égal au salaire admissible qui lui est dû jusqu'à concurrence de la somme correspondant à sept fois le
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seven times the maximum weekly insurable earnings under the <i>Employment Insurance Act</i>. Reduction 7 (1.1) Except in the circumstances prescribed by regulation, the amount that may be paid under this Act to an individual is to be reduced by any amounts provided for by regulation. Greatest amount 7 (2) If more than one situation that is described in paragraph 5(1)(b) applies to the former employer, the amount that may be paid is the greatest of the amounts determined in respect of each of those situations. Application for Payment Application 8 To receive a payment, an individual is to apply to the Minister in the manner and during the period provided for in the regulations. Minister's determination of eligibility 9 If the Minister determines that the applicant is eligible to receive a payment, the Minister shall make the payment. Notification 10 (1) The Minister is to inform the applicant of their eligibility or ineligibility to receive a payment. Notification to trustee or receiver 10 (2) The Minister is to inform the trustee or receiver of the applicant's eligibility or ineligibility to receive a payment. Review by Minister Request for review	maximum de la rémunération hebdomadaire assurable, au sens de la <i>Loi sur l'assurance-emploi</i>. Défalcation 7 (1.1) Sauf dans les circonstances réglementaires, le montant visé au paragraphe (1) fait l'objet d'une défalcation de toute somme prévue par règlement. Montant le plus élevé 7 (2) Si l'ancien employeur est visé par plus d'une des situations décrites à l'alinéa 5(1)b), le montant à verser est le plus élevé des montants déterminés à l'égard de chacune des situations. Demande de prestations Demande 8 Pour obtenir des prestations, la personne physique présente une demande au ministre selon les modalités — de temps et autres — prévues par règlement. Décision du ministre relativement à l'admissibilité 9 Le ministre décide si le demandeur est admissible aux prestations et, le cas échéant, il en effectue le versement. Notification 10 (1) Le ministre informe le demandeur de sa décision, qu'elle lui soit favorable ou non. Notification : syndic ou séquestre 10 (2) Le ministre informe le syndic ou le séquestre de sa décision, qu'elle soit favorable ou non au demandeur. Révision par le ministre Demande de révision
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11 An applicant who is informed under section 10 may request a review of their eligibility or ineligibility, as the case may be. Review 12 The Minister may confirm, vary or rescind a determination of eligibility made under section 9. If the Minister varies the determination, the Minister shall make any payment resulting from the variation. Notification 12.1 The Minister is to inform the applicant and the trustee or receiver of a decision made under section 12. Review is final 13 Subject to the right of appeal under section 14, the Minister's confirmation, variation or rescission, as the case may be, is final and may not be questioned or reviewed in any court. Appeal to Board Board 13.1 For the purposes of sections 14 to 20, the Board is considered to be composed of only the Chairperson and Vice-Chairpersons as its members. Appeal on question of law or jurisdiction 14 (1) The applicant may appeal the decision made by the Minister under section 12 to the Board only on a question of law or jurisdiction. Regulations (2) The Board may make regulations respecting the period during which and the manner in which an appeal may be made.	11 Le demandeur visé par la décision peut en demander la révision. Révision 12 Le ministre peut confirmer, modifier ou infirmer sa décision et, s'il la modifie, il verse toute prestation à laquelle le demandeur est admissible par suite de la modification. Notification 12.1 Le ministre informe le demandeur ainsi que le syndic ou le séquestre de la décision visée à l'article 12. Caractère définitif de la révision 13 Sous réserve du droit d'appel prévu à l'article 14, toute confirmation, modification ou infirmation de la décision par le ministre est définitive et insusceptible de recours judiciaires. Conseil 13.1 Pour l'application des articles 14 à 20, le Conseil est considéré comme n'ayant pour membres que son président et ses vice-présidents. Appel sur une question de droit ou de compétence 14 (1) Le demandeur peut interjeter appel auprès du Conseil de la décision prise par le ministre en vertu de l'article 12, et ce uniquement sur une question de droit ou de compétence. Règlements (2) Le Conseil peut prendre des règlements pour régir les modalités — de temps et autres — applicables à la formation des appels.
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Assignment or appointment 14.1 (1) The Chairperson of the Board may assign a member of the Board or appoint an external adjudicator to determine an appeal that comes before the Board. Powers, duties and functions (2) A member of the Board and an external adjudicator have all the powers, duties and functions that are conferred on the Board by any of sections 14 to 18 with respect to any matter that has been assigned to them or for which they have been appointed, as the case may be, other than the power referred to in subsection 14(2). Decision of member or external adjudicator (3) A decision made by a member of the Board or an external adjudicator under any of sections 14 to 18 is deemed to be a decision made by the Board. Limitation of liability (4) A member of the Board and an external adjudicator are not personally liable, either civilly or criminally, for anything done or omitted to be done by them in good faith in the exercise or purported exercise of any power, or in the performance or purported performance of any duty or function, conferred on them under any of sections 14 to 18. Remuneration and expenses — external adjudicator (5) An external adjudicator shall be paid the remuneration and the fees that may be fixed by the Chairperson of the Board and is entitled to be paid reasonable travel and living expenses incurred by them in the course of their duties while absent from	Assignation ou nomination 14.1 (1) Une fois le Conseil saisi d'un appel, le président du Conseil soit assigne l'affaire à un membre du Conseil, soit nomme un arbitre externe pour statuer sur l'affaire. Attributions (2) Les membres du Conseil et les arbitres externes exercent, relativement aux affaires qui leur sont assignées ou à l'égard desquelles ils sont nommés, toutes les attributions que l'un des articles 14 à 18 confère au Conseil, à l'exception du pouvoir prévu au paragraphe 14(2). Décisions des membres ou arbitres externes (3) Les décisions rendues par les membres du Conseil ou les arbitres externes en vertu de l'un des articles 14 à 18 sont réputées être des décisions du Conseil. Immunité (4) Les membres du Conseil et les arbitres externes bénéficient de l'immunité en matière civile et pénale pour les actes ou omissions faits de bonne foi dans l'exercice effectif ou censé tel des attributions qui leur sont conférées en vertu de l'un des articles 14 à 18. Rémunération et indemnités — arbitres externes (5) Les arbitres externes reçoivent la rémunération et les indemnités fixées par le président du Conseil et sont indemnisés des frais de déplacement et de séjour entraînés par l'accomplissement de leurs fonctions hors de leur lieu habituel de
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their ordinary place of residence. Minister informed of appeal 15 (1) The Board shall inform the Minister in writing when an appeal is brought and provide him or her with a copy of the request for appeal. Documents provided to Board (2) The Minister shall, on request of the Board, provide to the Board a copy of any document that the Minister relied on for the purpose of making the decision being appealed. Documents provided to Minister (3) The Board shall, on request of the Minister, provide to the Minister a copy of any document that is filed with the Board in the appeal. Power of Minister (4) The Minister may, in an appeal, make representations to the Board in writing. Appeal on the record 16 The appeal is to be an appeal on the record and no new evidence is admissible. Board's decision 17 The Board may confirm, vary or rescind the decision made by the Minister under section 12. If the Board varies the decision, the Minister shall make any payment resulting from the variation. Copies of decision 18 The Board shall send a copy of its decision, and the reasons for it, to each	résidence. Avis au ministre 15 (1) Le Conseil informe le ministre, par écrit, lorsqu'un appel est interjeté et lui fournit copie de la demande d'appel. Documents fournis au Conseil (2) Le ministre fournit au Conseil, à la demande de celui-ci, une copie des documents sur lesquels il s'est fondé pour prendre la décision dont il est fait appel. Documents fournis au ministre (3) Le Conseil fournit au ministre, à la demande de celui-ci, une copie des documents déposés auprès du Conseil dans le cadre de l'appel. Pouvoir du ministre (4) Le ministre peut, dans le cadre de l'appel, présenter au Conseil ses observations par écrit. Appel sur dossier 16 L'appel est tranché sur dossier et aucun nouvel élément de preuve n'est admissible. Décision du Conseil 17 Le Conseil peut confirmer, modifier ou infirmer la décision prise par le ministre en vertu de l'article 12. S'il la modifie, le ministre verse toute prestation à laquelle le demandeur est admissible par suite de la décision du Conseil. Remise de la décision 18 Le Conseil transmet une copie de sa décision motivée aux parties à l'appel, au
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party to the appeal, to the Minister and to the trustee or receiver. No review by certiorari, etc. 19 No order may be made to review, prohibit or restrain and no process entered or proceeding taken to question, review, prohibit or restrain in any court — whether by way of injunction, certiorari, prohibition, quo warranto or otherwise — an action of the Board under any of sections 14 to 18. Decision is final 20 The Board's decision is final and shall not be questioned or reviewed in any court. Administration Duties of Trustees and Receivers General duties 21 (1) For the purposes of this Act, a trustee or a receiver, as the case may be, shall (a) identify each individual who is owed eligible wages; (b) determine the amount of eligible wages owing to each individual; (c) inform each individual other than one who is in a class prescribed by regulation of the existence of the program established by section 4 and of the conditions under which payments may be made under this Act; (d) provide the Minister and each individual other than one who is in a class prescribed by regulation with the amount of eligible wages owing to the individual and any other information prescribed by regulation; (e) inform the Minister of when the trustee is discharged or the receiver completes their duties, as the case may be.	ministre ainsi qu'au syndic ou au séquestre. Interdiction de recours extraordinaire 19 Il n'est admis aucun recours — notamment par voie d'injonction, de certiorari, de prohibition ou de quo warranto — visant à contester, réviser, empêcher ou limiter l'action du Conseil prise en vertu de l'un des articles 14 à 18. Caractère définitif des décisions 20 Les décisions du Conseil sont définitives et insusceptibles de recours judiciaires. Administration Fonctions des syndics et des séquestres Obligations générales 21 (1) Pour l'application de la présente loi, il incombe au syndic ou au séquestre, selon le cas : a) d'identifier chaque personne physique qui est titulaire d'une créance au titre du salaire admissible; b) de déterminer le montant du salaire admissible qui est dû à chaque personne physique; c) d'informer chaque personne physique, sauf celle qui fait partie d'une catégorie réglementaire, de l'existence du programme établi à l'article 4 et des conditions auxquelles les prestations peuvent être versées au titre de la présente loi; d) de transmettre au ministre et à chaque personne physique, sauf celle qui fait partie d'une catégorie réglementaire, le montant du salaire admissible qui est dû à cette personne et tout autre renseignement réglementaire; e) d'informer le ministre lorsque le syndic est libéré ou que le séquestre a complété l'exécution des fonctions dont il a été
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Compliance with directions 21 (2) A trustee or receiver shall comply with any directions of the Minister relating to the administration of this Act. Duty to assist 21 (3) A person, other than one described in subsection (4), who has or has access to information described in paragraph (1)(d) shall, on request, provide it to the trustee or the receiver, as the case may be. Duty to assist — payroll contractors 21 (4) A person who is dealing at arm's length with and providing payroll services to a bankrupt or insolvent person and who has or has access to information described in paragraph (1)(d) shall, (a) if requested by the trustee or receiver, provide the trustee or receiver with a description of the information described in paragraph (1)(d) that they have or have access to and an estimate of the cost of providing the information; and (b) if requested by the trustee or receiver, provide the trustee or receiver with the information described in paragraph (1)(d) that they have or have access to. [...] Power to summon, etc. 24 (1) For the purposes of the administration of this Act, the Minister may (a) summon any person before him or her and require the person to give evidence, orally or in writing, and on oath or, if the	chargé. Obligation de se conformer aux instructions 21 (2) Le syndic et le séquestre sont tenus de se conformer à toute instruction donnée par le ministre relativement à l'application de la présente loi. Obligation d'assistance 21 (3) Sur demande, toute personne, autre que celle qui est visée au paragraphe (4), qui est en possession de renseignements visés à l'alinéa (1)d) ou a accès à de tels renseignements est tenue de les fournir au syndic ou au séquestre, selon le cas. Obligation d'assistance — service de la paie 21 (4) Toute personne qui est en possession de renseignements visés à l'alinéa (1)d) ou a accès à de tels renseignements et qui fournit un service de la paie à un failli ou à une personne insolvable avec qui elle n'a aucun lien de dépendance est tenue : a) sur demande du syndic ou du séquestre, de lui fournir une description des renseignements visés à l'alinéa (1)d) qui sont en sa possession ou auxquels elle a accès et une estimation des frais liés à la fourniture de ces renseignements; b) sur demande du syndic ou du séquestre, de lui fournir les renseignements visés à l'alinéa (1)d) qui sont en sa possession ou auxquels elle a accès. [...] Pouvoir d'assigner des témoins, etc. 24 (1) Pour l'application de la présente loi, le ministre peut : a) assigner des témoins et les contraindre à déposer, oralement ou par écrit, sous la foi du serment, ou d'une affirmation solennelle si ceux-ci en ont le droit en
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person is entitled to affirm in civil matters, on solemn affirmation; (b) require any person to provide the Minister with any information or document that the Minister considers necessary; and (c) require any person to provide an affidavit or a statutory declaration attesting to the truth of any information provided by the person. Taking oaths, etc. (2) Any person, if designated by the Minister for the purpose, may administer oaths and take and receive affidavits, statutory declarations and solemn affirmations for the purpose of or incidental to the administration of this Act. Every person so designated has, with respect to any such oath, affidavit, declaration or affirmation, all the powers of a commissioner for administering oaths or taking affidavits. Acceptance of oaths, etc. (3) The Minister may, for the purposes of administering this Act, accept any oath administered or any affidavit, statutory declaration or solemn affirmation taken or received by any person who has the powers of a commissioner for taking affidavits and who is an officer or employee of (a) a department or other portion of the federal public administration specified in any of Schedules I, IV and V to the Financial Administration Act; or (b) a department of the government of a province. Inspections	matière civile; b) exiger de toute personne tout document ou renseignement qu'il estime nécessaire; c) exiger que la personne fournisse un affidavit ou une déclaration solennelle attestant la véracité des renseignements qu'elle fournit. Serments, etc. (2) Toute personne désignée par le ministre à cette fin peut faire prêter les serments et recevoir les affidavits et les déclarations ou affirmations solennelles exigés pour l'application de la présente loi, ou qui en découlent. À cet effet, elle dispose des pouvoirs d'un commissaire aux serments. Prestation de serments (3) Le ministre peut, pour l'application de la présente loi, accepter les serments, affidavits et déclarations ou affirmations solennelles reçus par tout cadre ou fonctionnaire — disposant des pouvoirs d'un commissaire aux serments — d'un ministère ou d'un autre secteur de l'administration publique fédérale mentionné à l'une des annexes I, IV et V de la Loi sur la gestion des finances publiques ou d'un ministère provincial. Inspections
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25 (1) A person designated by the Minister for the purpose may, at any reasonable time, enter any place in which he or she reasonably believes there is any information or document relevant to the administration of this Act and may, in that place, (a) inspect any books, records, electronic data or other documents that he or she reasonably believes may contain information that is relevant to the administration of this Act; (b) use or cause to be used any computer system to examine any data contained in or available to the computer system; (c) reproduce or cause to be reproduced any record from the data in the form of a print-out or other intelligible output; (d) take any document or other thing from the place for examination or, in the case of a document, for copying; and (e) use or cause to be used any copying equipment to make copies of any documents.	25 (1) Toute personne désignée par le ministre à cette fin peut, à toute heure convenable, pénétrer dans tout lieu où elle a des motifs raisonnables de croire que se trouvent des renseignements ou des documents relatifs à l'application de la présente loi et peut : a) examiner les livres, registres, données électroniques ou autres documents se trouvant sur place dont elle a des motifs raisonnables de croire qu'ils peuvent contenir des renseignements relatifs à l'application de la présente loi; b) utiliser ou faire utiliser les systèmes informatiques se trouvant sur place afin de prendre connaissance des données qui y sont contenues ou auxquelles ces systèmes donnent accès; c) à partir de ces données, reproduire ou faire reproduire un document sous forme d'imprimé ou toute autre forme intelligible; d) emporter tout document ou toute autre chose se trouvant sur place pour examen ou, dans le cas d'un document, reproduction; e) utiliser ou faire utiliser les appareils de reprographie se trouvant sur place pour faire des copies de tout document.
Prior authorization (2) If any place referred to in subsection (1) is a dwelling-house, the designated person may not enter the dwelling-house without the consent of the occupant, except under the authority of a warrant issued under subsection (3). Warrant to enter dwelling-house (3) A judge may issue a warrant authorizing the designated person to enter a dwelling-house subject to the conditions	Autorisation préalable (2) Si le lieu visé au paragraphe (1) est un local d'habitation, la personne désignée ne peut y pénétrer sans la permission de l'occupant, à moins d'y être autorisée par un mandat décerné en application du paragraphe (3). Mandat (3) Sur requête ex parte, le juge saisi peut décerner un mandat autorisant la personne désignée à pénétrer dans un

specified in the warrant if, on ex parte application, the judge is satisfied by information on oath that (a) there are reasonable grounds to believe that the dwelling-house is a place referred to in subsection (1); (b) entry into the dwelling-house is necessary for any purpose related to the administration of this Act; and (c) entry into the dwelling-house has been, or there are reasonable grounds to believe that entry will be, refused. Orders if entry not authorized (4) If the judge is not satisfied that entry into the dwelling-house is necessary for any purpose related to the administration of this Act, the judge may, to the extent that access was or may be expected to be refused and that information or documents are or may be expected to be kept in the dwelling-house, (a) order the occupant of the dwelling-house to provide the Minister, or a person designated by the Minister for the purpose, with reasonable access to any information or document that is or should be kept in the dwelling-house; and (b) make any other order that is appropriate in the circumstances to carry out the purposes of this Act. Duty to assist 26 The owner or person in charge of a place that is entered by the designated person and every person found there must (a) give the designated person all reasonable assistance to enable him or her to exercise his or her powers and perform his or her duties; and	local d'habitation aux conditions précisées dans le mandat, s'il est convaincu, sur la foi d'une dénonciation faite sous serment, que les éléments suivants sont réunis : a) il existe des motifs raisonnables de croire que le local d'habitation est un lieu visé au paragraphe (1); b) il est nécessaire d'y pénétrer pour l'application de la présente loi; c) un refus d'y pénétrer a été opposé, ou il est raisonnable de croire qu'il le sera. Ordonnance en cas de refus (4) Dans la mesure où un refus de pénétrer dans un local d'habitation a été opposé ou pourrait l'être et où des renseignements ou documents y sont gardés ou pourraient l'être, le juge, s'il n'est pas convaincu qu'il est nécessaire de pénétrer dans le local d'habitation pour l'application de la présente loi peut, à la fois : a) ordonner à l'occupant du local d'habitation de permettre au ministre ou à la personne qu'il désigne à cette fin un accès raisonnable à tous renseignements ou documents qui y sont gardés ou devraient l'être; b) rendre toute autre ordonnance indiquée en l'occurrence pour l'application de la présente loi. Obligation de prêter assistance 26 Le propriétaire ou le responsable du lieu, ainsi que quiconque s'y trouve, sont tenus de prêter à la personne désignée toute l'assistance possible dans l'exercice de ses attributions et de lui donner les renseignements qu'elle exige pour l'application de la présente loi.
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(b) provide the designated person with any information relevant to the administration of this Act that he or she requires. [...] Overpayments Determination of overpayment 32 (1) If the Minister determines that an individual received a payment in an amount greater than the amount that they were eligible to receive, the Minister shall send them a notice (a) informing them of the determination; and (b) specifying the amount that they were not eligible to receive. Notification 32 (2) The Minister shall also inform the trustee or receiver of the determination and the amount that the individual was not eligible to receive. 32 (3) [Repealed, 2018, c. 27, s. 642] Request for review 32.1 An individual who is informed of the Minister's determination under subsection 32(1), other than a determination made as a result of a review under section 12, may request a review of the determination. Review 32.2 The Minister may confirm, vary or rescind a determination made under subsection 32(1). Notification 32.3 The Minister shall inform the individual and the trustee or receiver of a decision made under section 32.2. Review is final 32.4 Subject to the right of appeal under	[...] Trop-perçu Trop-perçu 32 (1) S'il décide qu'une personne physique a perçu des sommes en trop, le ministre lui fait parvenir un avis écrit : a) l'informant de sa décision; b) précisant le montant du trop-perçu. [...] Avis 32 (2) Le ministre informe le syndic ou le séquestre de sa décision et du montant du trop-perçu. 32 (3) [Abrogé, 2018, ch. 27, art. 642] Demande de révision 32.1 La personne physique informée d'une décision visée au paragraphe 32(1) peut en demander la révision, sauf s'il s'agit d'une décision rendue à la suite d'une révision en vertu de l'article 12. Révision 32.2 Le ministre peut confirmer, modifier ou infirmer sa décision rendue au titre du paragraphe 32(1). Notification 32.3 Le ministre informe la personne physique ainsi que le syndic ou le séquestre de sa décision rendue en vertu de l'article 32.2. Caractère définitif de la révision 32.4 Sous réserve du droit d'appel prévu
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section 32.5, the Minister's confirmation, variation or rescission, as the case may be, is final and may not be questioned or reviewed in any court. Board 32.41 For the purposes of sections 32.5 to 32.92, the Board is considered to be composed of only the Chairperson and Vice-Chairpersons as its members. Appeal on question of law or jurisdiction 32.5 (1) The individual may appeal the decision made by the Minister under section 32.2 to the Board only on a question of law or jurisdiction. Regulations 32.5 (2) The Board may make regulations respecting the period during which and the manner in which an appeal may be made. Assignment or appointment 32.51 (1) The Chairperson of the Board may assign a member of the Board or appoint an external adjudicator to determine an appeal that comes before the Board. Powers, duties and functions 32.51 (2) A member of the Board and an external adjudicator have all the powers, duties and functions that are conferred on the Board by any of sections 32.5 to 32.9 with respect to any matter that has been assigned to them or for which they have been appointed, as the case may be, other than the power referred to in subsection 32.5(2). Decision of member or external adjudicator 32.51 (3) A decision made by a member of the Board or an external adjudicator under any of sections 32.5 to 32.9 is	à l'article 32.5, toute confirmation, modification ou infirmation de la décision rendue par le ministre est définitive et insusceptible de recours judiciaires. Conseil 32.41 Pour l'application des articles 32.5 à 32.92, le Conseil est considéré comme n'ayant pour membres que son président et ses vice-présidents. Appel sur une question de droit ou de compétence 32.5 (1) La personne physique peut interjeter appel auprès du Conseil de la décision rendue par le ministre en vertu de l'article 32.2, et ce uniquement sur une question de droit ou de compétence. Règlements 32.5 (2) Le Conseil peut prendre des règlements pour régir les modalités — de temps et autres — applicables à la formation des appels. Assignment ou nomination 32.51 (1) Une fois le Conseil saisi d'un appel, le président du Conseil soit assigne l'affaire à un membre du Conseil, soit nomme un arbitre externe pour statuer sur l'affaire. Attributions 32.51 (2) Les membres du Conseil et les arbitres externes exercent, relativement aux affaires qui leur sont assignées ou à l'égard desquelles ils sont nommés, toutes les attributions que l'un des articles 32.5 à 32.9. confère au Conseil, à l'exception du pouvoir prévu au paragraphe 32.5(2). Décisions des membres ou arbitres externes 32.51 (3) Les décisions rendues par les membres du Conseil ou les arbitres externes en vertu de l'un des articles 32.5
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deemed to be a decision made by the Board. Limitation of liability 32.51 (4) A member of the Board and an external adjudicator are not personally liable, either civilly or criminally, for anything done or omitted to be done by them in good faith in the exercise or purported exercise of any power, or in the performance or purported performance of any duty or function, conferred on them under any of sections 32.5 to 32.9. Remuneration and expenses — external adjudicator 32.51 (5) An external adjudicator shall be paid the remuneration and the fees that may be fixed by the Chairperson of the Board and is entitled to be paid reasonable travel and living expenses incurred by them in the course of their duties while absent from their ordinary place of residence. Minister informed of appeal 32.6 (1) The Board shall inform the Minister in writing when an appeal is brought and provide him or her with a copy of the request for appeal. Board provided with documents 32.6 (2) The Minister shall, on request of the Board, provide the Board with a copy of any document that the Minister relied on for the purpose of making the decision being appealed. Minister provided with documents 32.6 (3) The Board shall, on request of the Minister, provide the Minister with a copy of any document that is filed with the Board in the appeal. Power of Minister 32.6 (4) The Minister may, in an appeal, make representations to the Board in writing.	à 32.9 sont réputées être des décisions du Conseil. Immunité 32.51 (4) Les membres du Conseil et les arbitres externes bénéficient de l'immunité en matière civile et pénale pour les actes ou omissions faits de bonne foi dans l'exercice effectif ou censé tel des attributions qui leur sont conférées en vertu de l'un des articles 32.5 à 32.9. Rémunération et indemnités — arbitres externes 32.51 (5) Les arbitres externes reçoivent la rémunération et les indemnités fixées par le président du Conseil et sont indemnisés des frais de déplacement et de séjour entraînés par l'accomplissement de leurs fonctions hors de leur lieu habituel de résidence. Avis au ministre 32.6 (1) Le Conseil informe le ministre, par écrit, lorsqu'un appel est interjeté et lui fournit copie de la demande d'appel. Documents fournis au Conseil 32.6 (2) Le ministre fournit au Conseil, à la demande de celui-ci, une copie des documents sur lesquels il s'est fondé pour prendre la décision dont il est fait appel. Documents fournis au ministre 32.6 (3) Le Conseil fournit au ministre, à la demande de celui-ci, une copie des documents déposés auprès du Conseil dans le cadre de l'appel. Pouvoir du ministre 32.6 (4) Le ministre peut, dans le cadre de l'appel, présenter au Conseil ses observations par écrit.
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Appeal on the record 32.7 The appeal is to be an appeal on the record and no new evidence is admissible. Board's decision 32.8 The Board may confirm, vary or rescind the decision made by the Minister under section 32.2. Copies of decision 32.9 The Board shall send a copy of its decision, and the reasons for it, to each party to the appeal, to the Minister and to the trustee or receiver. No review by <i>certiorari</i>, etc. 32.91 No order may be made to review, prohibit or restrain and no process entered or proceeding taken to question, review, prohibit or restrain in any court — whether by way of injunction, <i>certiorari</i>, prohibition, <i>quo warranto</i> or otherwise — an action of the Board under any of sections 32.5 to 32.9. Decision is final 32.92 The Board's decision is final and shall not be questioned or reviewed in any court. Debt due to Her Majesty 32.93 (1) An amount determined to be owing under section 32, 32.2 or 32.8 constitutes a debt due to Her Majesty in right of Canada and the debt may be recovered by the Minister of National Revenue. Certificate of default 32.93 (2) The amount of any debt referred to in subsection (1) may be certified by the Minister, and registration of the certificate in the Federal Court has the same effect as a judgment of that Court for the amount specified in the certificate and all related registration costs. [...]	Appel sur dossier 32.7 L'appel est tranché sur dossier et aucun nouvel élément de preuve n'est admissible. Décision du Conseil 32.8 Le Conseil peut confirmer, modifier ou infirmer la décision rendue par le ministre en vertu de l'article 32.2. Remise de la décision 32.9 Le Conseil transmet une copie de sa décision motivée aux parties à l'appel, au ministre ainsi qu'au syndic ou au séquestre. Interdiction de recours extraordinaire 32.91 Il n'est admis aucun recours — notamment par voie d'injonction, de <i>certiorari</i>, de prohibition ou de <i>quo warranto</i> — visant à contester, réviser, empêcher ou limiter l'action du Conseil prise en vertu de l'un des articles 32.5 à 32.9. Caractère définitif des décisions 32.92 Les décisions du Conseil sont définitives et insusceptibles de recours judiciaires. Créance de Sa Majesté 32.93 (1) Le montant dû aux termes d'une décision visée à l'un des articles 32, 32.2 ou 32.8 constitue une créance de Sa Majesté du chef du Canada dont le recouvrement peut être poursuivi par le ministre du Revenu national. Certificat de non-paiement 32.93 (2) Le ministre peut établir un certificat de non-paiement pour toute partie de la créance visée au paragraphe (1). L'enregistrement à la Cour fédérale confère au certificat la valeur d'un jugement de cette juridiction pour la somme visée et les frais d'enregistrement. [...]
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When debt may be recovered 34 Any action to recover a debt under subsection 32.93(2) or section 33 may be taken only after the end of the period within which an individual may request a review under section 32.1 or, if the individual requests a review within that period, after final disposition of the review and any appeals. [...]	Période de recouvrement 34 Une créance ne peut être recouvrée en vertu du paragraphe 32.93(2) ou de l'article 33 qu'à l'expiration de la période pendant laquelle une révision peut être demandée au titre de l'article 32.1 ou, si la personne physique demande une révision pendant cette période, jusqu'à ce qu'il soit disposé de l'affaire. [...]
<i>Wage Earner Protection Program Regulations</i>, SOR/2008-222, ss 3.1, 3.2, 6, 9-10, 15(1)(a), 16(1)(a)	<i>Règlement sur le Programme de protection des salariés</i>, DORS/2008-222, arts 3.1, 3.2, 6, 9-10, 15(1)(a), 16(1)(a)
Foreign Proceedings 3.1 For the purposes of subsection 5(2) of the Act, a court may determine whether the foreign proceeding is in respect of a former employer that has terminated all of its employees in Canada other than any retained to wind down its business operations. Proceedings Under Bankruptcy and Insolvency Act or Companies' Creditors Arrangement Act 3.2 For the purposes of subsection 5(5) of the Act, a court may determine whether the former employer is the former employer all of whose employees in Canada have been terminated other than any retained to wind down its business operations. [...] Offsets 6 Any amount that an individual has received in respect of eligible wages or in respect of the termination of employment that is paid by the former employer or from any other source, excluding any amounts received through other federal or provincial programs, after the date of the bankruptcy or receivership, or the day on	Instances étrangères 3.1 Pour l'application du paragraphe 5(2) de la Loi, le tribunal peut décider si l'instance étrangère vise un ancien employeur qui a congédié ou licencié tous ses employés au Canada, à l'exception de ceux dont les services sont retenus pour cesser progressivement ses activités commerciales Procédures visées par la Loi sur la faillite et l'insolvabilité ou par la Loi sur les arrangements avec les créanciers des compagnies 3.2 Pour l'application du paragraphe 5(5) de la Loi, le tribunal peut décider si l'ancien employeur est l'ancien employeur dont tous les employés ont été congédiés ou licenciés au Canada, à l'exception de ceux dont les services sont retenus pour cesser progressivement ses activités commerciales. Sommes à défalquer 6 Toute somme que la personne physique a reçue à titre de salaire admissible ou relativement à la fin de son emploi et qui est payée par l'ancien employeur ou par une autre source — à l'exclusion de toute somme reçue d'autres programmes fédéraux ou provinciaux — après la date de la faillite, de la mise sous séquestre ou

which a court determines that the former employer meets the criteria set out in section 3.1 or 3.2, as the case may be, is the amount for the purposes of subsection 7(1.1) of the Act. [...] Applications 9 (1) An application for payment shall be made within 56 days after the latest of the following days: (a) the date of the bankruptcy or receivership of the applicant's former employer, (b) the day on which the applicant's employment ends for any of the reasons referred to in section 3, and (c) the day on which a court determines that the former employer meets the criteria set out in section 3.1 or 3.2, as the case may be. (2) The application may be submitted after the expiry of the 56-day period if circumstances beyond the control of the applicant prevented them from submitting the application during that period. 10 An application shall be made in writing using the form provided by the Minister. [...] Information to Be Provided to the Minister 15 (1) For the purpose of paragraph 21(1)(d) of the Act, the trustee or receiver shall provide the Minister with the following information in the form provided by the Minister: (a) the date of bankruptcy or receivership, or the day on which a court determines	de la décision du tribunal selon laquelle l'ancien employeur satisfait aux critères prévus aux articles 3.1 ou 3.2, selon le cas, constitue la somme prévue pour l'application du paragraphe 7(1.1) de la Loi. Demandes de prestations 9(1) Toute demande de prestations est présentée dans les cinquante-six jours suivant celle des dates ci-après qui est postérieure aux autres : a) la date de la faillite ou de la mise sous séquestre de l'ancien employeur du demandeur; b) la date à laquelle l'emploi du demandeur prend fin pour tout motif mentionné à l'article 3; c) la date de la décision du tribunal selon laquelle l'ancien employeur satisfait aux critères prévus aux articles 3.1 ou 3.2, selon le cas. (2) a demande peut être présentée après l'expiration du délai de cinquante-six jours si des circonstances indépendantes de la volonté du demandeur l'ont empêché de la présenter avant l'expiration de ce délai. 10 La demande doit être faite par écrit sur le formulaire fourni par le ministre. [...] Renseignements à transmettre au ministre 15 (1) Pour l'application de l'alinéa 21(1)d) de la Loi, le syndic ou le séquestre transmet au ministre les renseignements ci-après sur le formulaire fourni par le ministre : a) la date de la faillite, de la mise sous séquestre ou de la décision du tribunal
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that the former employer meets the criteria set out in section 3.1 or 3.2, as the case may be; [...] 16(1) For the purpose of paragraph 21(1)(d) of the Act, the trustee or receiver shall provide each individual with the following information: (a) the date of bankruptcy or receivership, or the day on which a court determines that the former employer meets the criteria set out in section 3.1 or 3.2, as the case may be;	selon laquelle l'ancien employeur satisfait aux critères des articles 3.1 ou 3.2, selon le cas; [...] 16(1) Pour l'application de l'alinéa 21(1)d) de la Loi, le syndic ou le séquestre transmet à chaque personne concernée les renseignements suivants : a) la date de la faillite, de la mise sous séquestre ou de la décision du tribunal selon laquelle l'ancien employeur satisfait aux critères des articles 3.1 ou 3.2, selon le cas;
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c.C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF SYNAPTIVE MEDICAL INC.

APPLICANT

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

Proceeding Commenced in Toronto

**FACTUM OF THE
ATTORNEY GENERAL OF CANADA**

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