Court File No.CV-25-00739279-00CL

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

SUPPLEMENTARY BOOK OF AUTHORITIES OF THE ATTORNEY GENERAL OF CANADA
(motion returnable November 12, 2025)

November 5, 2025

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COUR SUPÉRIEURE
(Chambre Commerciale)

C A N A D A

PROVINCE DE QUÉBEC
DISTRICT DE MONTRÉAL

No. : 500-11-064357-243

DATE : 18 décembre 2024

SOUS LA PRÉSIDENCE DE L'HONORABLE DAVID R. COLLIER, J.C.S.

DANS L'AFFAIRE DE LA LOI SUR LES ARRANGEMENTS AVEC LES CRÉANCIERS DES COMPAGNIES, LRC 1985, c C-36, TELLE QU'AMENDÉE DE:

9526-1624 QUÉBEC INC.

Débitrice

-et-

RESTRUCTURATION DELOITTE INC.

Contrôleur

ORDONNANCE RELATIVE AU PROGRAMME DE PROTECTION DES SALARIÉS

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[1] **CONSIDÉRANT** la Demande pour (i) une prolongation de la période de suspension et (ii) une ordonnance en vertu de la *Loi sur le programme de protection des salariés* (la « Demande ») et la déclaration assermentée déposée à l'appui de cette Demande;

[2] **CONSIDÉRANT** le Quatrième rapport du Contrôleur daté du 11 décembre 2024;

[3] **CONSIDÉRANT** les représentations des avocats, l'absence de contestation et la décision du Tribunal de rendre une ordonnance sur le vu du dossier;

[4] **CONSIDÉRANT** l'Ordonnance initiale rendue le 10 juillet 2024, l'Ordonnance initiale amendée et reformulée rendue le 18 juillet 2024 et la Deuxième Ordonnance initiale amendée et reformulée rendue le 10 octobre 2024, et l'ordonnance de prolongation rendue ce jour;

[5] **CONSIDÉRANT** les dispositions de la *Loi sur les arrangements avec les créanciers des compagnies*, RSC 1985, c. C-36, telle qu'amendée, de la *Loi sur le Programme de protection des salariés*, L.C. 2005, ch. 47 (la « **Loi PPS** ») et du *Règlement sur le Programme de protection des salariés*, DORS/2008-222 (le « **Règlement PPS** »);

POUR CES MOTIFS, LE TRIBUNAL :

[6] **ACCUEILLE** la Demande;

[7] **DÉCLARE** que conformément aux articles 5(5) de la Loi PPS, Taiga Motors Inc. est un ancien employeur qui satisfait au critère de l'article 3.2 du Règlement PPS et que tous les employés au Canada qui ont été licenciés sont des individus à qui la Loi PPS s'applique;

[8] **ORDONNE ET DÉCLARE** que le Restructuration Deloitte Inc. est un « syndic » au sens de l'article 2(1.2) de la Loi PPS, et, qu'en cette qualité, ce dernier est autorisé à remplir les fonctions et obligations prévues à la Loi PPS (incluant à l'article 21 de la Loi PPS), et à entreprendre toute action nécessaire en lien avec ce qui précède, le tout à l'exclusion et sans interférence de toute personne;

[9] **ORDONNE ET DÉCLARE** qu'en conformité avec l'article 22 de la Loi PPS, les honoraires et dépenses entraînées par l'accomplissement des fonctions et obligations du Contrôleur en application de la Loi PPS devront être payées par la Débitrice ou à même ses actifs, au même titre et selon la même priorité que les autres honoraires et dépenses du Contrôleur garantis par la Charge administrative ordonnée par cette Cour aux termes des ordonnances rendues en lien avec les présentes procédures;

[10] **ORDONNE** l'exécution provisoire du jugement nonobstant appel et sans exigence quelconque de fournir une sûreté ou une provision pour frais;

[11] **LE TOUT** sans frais.

L'honorable David R. Collier, J.C.S.

[4] Area of law dealt with

The Construction of Statutes, 7th Ed.

Ruth Sullivan

CHAPTER 17 Common Law

PART 1 GOVERNING PRINCIPLES

[4] Area of law dealt with

The courts readily assume that reform legislation is meant to be assimilated into the existing body of common law.[1] This assumption is likely to apply to any legislation dealing with so-called "private" law — the law of equity, contracts, torts, restitution and private property. Historically, the law governing these matters is rooted in the common law and still is closely associated with common law principles and values. As noted by Fichaud J.A. in *Nova Scotia (Attorney General) v. Brill*,

> The Legislature often grafts a stalk onto the common law's living root. Tortfeasors legislation does not abolish the common law of tort. Unconscionable transactions relief legislation does not abolish the common law of contract. Neither does sale of goods, mortgages or securities legislation. Conveyancing legislation does not abolish the common law of property or vendor and purchaser.[2]

In addition, certain types of law such as procedure and evidence are thought to be especially suited to the common law method of incremental development by judges. Because judges participate in the day to day operation of this law, they are well placed to assess its strengths and weaknesses and the likely impact of proposed changes.[3] Both statutory interpretation and administrative law originated as — and to a large extent remain — common law areas of law. As the majority of the Supreme Court of Canada noted in *Canada (Citizenship and Immigration) v. Khosa*,

> Generally speaking, most if not all judicial review statutes are drafted against the background of the common law of judicial review. Even the more comprehensive among them, such as the British Columbia *Administrative Tribunals Act*, ... can only sensibly be interpreted in the common law context because, for example, it provides in s. 58(2)(a) that "a finding of fact or law or an exercise of discretion by the tribunal in respect of a matter over which it has exclusive jurisdiction under a privative clause must not be interfered with unless it is patently unreasonable". The expression "patently unreasonable" did not spring unassisted from the mind of the legislator. It was obviously intended to be understood in the context of the common law jurisprudence, although a number of *indicia* of patent unreasonableness are given in s. 58(3).[4]
>
> [Emphasis in original]

Certain aspects of criminal law, such as the powers of the police, continue to depend on the common law to a significant extent. In *R. v. Orbanski*; *R. v. Elias*, Charron J., speaking for the majority wrote:

> ... The scope of justifiable police conduct will not always be defined by express wording found in a statute but, rather, according to the purpose of the police power in question and by the particular circumstances in which it is exercised. Hence, it is inevitable that common law principles will need to be invoked to determine the scope of permissible police action under any statute.[5]

Finally, certain matters are subject to the inherent jurisdiction of the courts. Given the constitutional importance of the role played by superior courts, it is doubtful that legislatures could succeed in fully ousting this jurisdiction.

Conversely, when legislation is addressed to matters outside the traditional concerns of judge-made law, the courts readily concede the primacy of the legislature. This is so particularly when dealing with program legislation — a statute-based social program, for example, or a comprehensive regulatory scheme. In interpreting such legislation, resort may be had to the common law, but only as needed to carry out the legislature's purpose and to ensure the effective operation of its scheme. This point was made by Lord Scarman in *Pioneer Aggregates (U.K.) Ltd. v. Secretary of State for the Environment*:

> Planning control is a creature of statute.... It is a field of law in which the courts should not introduce principles or rules derived from private law unless it be expressly authorised by Parliament or necessary in order to give effect to the purpose of the legislation.[6]

When dealing with so-called public law regimes, the courts generally decline to revert to private law principles except as clearly required.

In *Ontario (Environment) v. Castonguay Blasting Ltd.*, for example, in response to the claim that Ontario's *Environmental Protection Act* codified the common law torts of negligence, nuisance, strict liability and trespass as environmental offences, Blair J.A. wrote:

> I reject this argument. It is based on certain language that is common to the torts and the statutory provisions within the definition of "adverse effect." However, I see nothing in that correlation alone, or anything else in the text of the EPA [*Environmental Protection Act*], which would suggest the legislature had any such intention. In addition, the purposes of the four torts and of the EPA are quite different. I agree ... that the EPA is public welfare legislation designed for the specific purpose of protecting and preserving the natural environment, whereas the torts mentioned above are concerned with the recovery of quantifiable damages to private persons or property and/or rights related to them.[7]

Footnote(s)

1 For discussion of reform legislation and the distinction between reform and program legislation, see Chapter 9, at §9.01[5] and §9.01[6].

2 [2010] N.S.J. No. 473, 2010 NSCA 69 at para. 93 (N.S.C.A.).

3 This point is made by Lord Donovan in *Myers v. D.P.P.*, [1965] A.C. 1001 at 1047 (H.L.): "The common law is moulded by the judges and it is still their province to adapt it from time to time so as to make it serve the interests of those it binds. Particularly is this so in the field of procedural law." This passage has been relied on by Canadian courts: see *R. v. Salituro*, [1991] S.C.J. No. 97, [1991] 3 S.C.R. 654 at 667 (S.C.C.), and the cases cited by the Court.

4 [2009] S.C.J. No. 12, 2009 SCC 12 at para. 19 (S.C.C.).

5 [2005] S.C.J. No. 37, 2005 SCC 37 at para. 45 (S.C.C.).

6 [1985] A.C. 132 at 140 (H.L.).

7 [2012] O.J. No. 1161, 2012 ONCA 165 at para. 42 (Ont. C.A.), affd [2013] S.C.J. No. 52 (S.C.C.). Blair J.A. wrote a dissenting judgment, but the majority did not disagree with this part of his analysis. See also *S. (S.) v. Kantor*, [2017] O.J. No. 5613, 2017 ONCA 828 at para. 32 (Ont. C.A.); *British Columbia v. Canadian National Railway*, [2014] B.C.J. No. 778, 2014 BCCA 171 at paras. 21-22 (B.C.C.A.).

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