S.C.C. File No. 23861

SUPREME COURT OF CANADA

(Appeal from the Appeal Division of the
Supreme Court of Prince Edward Island)

B E T W E E N :

THOMAS P. WALKER AND JOHN M. ROBERTSON

Appellants
(Plaintiffs)

- and -

THE GOVERNMENT OF PRINCE EDWARD ISLAND

Respondent
(Defendant)

FACTUM OF THE INTERVENER
THE CERTIFIED GENERAL ACCOUNTANTS ASSOCIATION OF ONTARIO

DAVIES, WARD & BECK
P.O. Box 63, 44th Floor
1 First Canadian Place
Toronto, Ontario
M5X 1B1

Maurice C. Cullity, Q.C.
Christina H. Medland

Tel.: (416) 863-0900
Fax: (416) 863-0871

Solicitors for the Intervener

GOWLING, STRATHY & HENDERSON
160 Elgin Street
Ottawa, Ontario
K1P 1C3

Tel.: (613) 236-1781
Fax: (613 563-9869

Henry S. Brown, Q.C.
Ottawa Agent for the Solicitors for the
Intervener

LAW OFFICE OF MARY EBERTS
Suite 200
8 Price Street
Toronto, Ontario
M4W 1Z4

Solicitors for the Appellants

Counsel:
Mary Eberts
Law Office of Mary Eberts
Tel.: (416) 920-3030

Wendy M. Matheson
Tory Tory DesLauriers & Binnington
Tel.: (416) 865-8133

LANG MICHENER
Suite 300
50 O'Connor Street
Ottawa, Ontario
K1P 6L2

Tel.: (613) 232-7171
Fax: (613) 231-3191

Eugene Meehan
Ottawa Agent for the Solicitors for the Appellants

OFFICE OF THE ATTORNEY GENERAL OF PRINCE EDWARD ISLAND
Legal Services Section
5th Floor, Shaw Building
105 Rochford Street
Charlottetown, P.E.I.
C1A 7N8

Roger B. Langille, Q.C.
Charles P. Thompson

Tel.: (902) 368-4594
Fax: (902) 368-4563

Solicitors for the Respondent

GOWLING, STRATHY & HENDERSON
160 Elgin Street
Ottawa, Ontario
K1P 1C3

Tel.: (613) 236-1781
Fax: (613) 563-9869

Brian A. Crane, Q.C.
Ottawa Agent for the Solicitors for the Respondent

W.G. Burke-Robertson
MESSRS. BURKE-ROBERTSON
70 Gloucester Street
Ottawa, Ontario
K2P 0A2

Tel.: (613) 236-9665
Fax: (613) 235-4430

Ottawa Agents for Attorney General of British Columbia and
Ottawa Agents for Attorney General of Newfoundland

GOWLING, STRATHY & HENDERSON
160 Elgin Street
Ottawa, Ontario
K1N 8S3

Tel.: (613) 232-1781
Fax: (613) 563-9869

Ottawa Agents for Attorney General of Manitoba and
Ottawa Agents for Attorney General of Saskatchewan

NOËL, BERTHIAUME, AUBRY
111 Champlain
Hull, Quebec
J8X 3R1

Tel.: (819) 771-7393
Fax: (819) 771-5397

Ottawa Agents for Attorney General of Quebec

NOËL, BERTHIAUME, AUBRY
111 Champlain
Hull, Quebec
J8X 3R1

Tel.: (819) 771-7393
Fax: (819) 771-5397

Ottawa Agents for the Ordre des comptables généraux licenciés du Québec

MCCARTHY, TÉTRAULT
1000 - 275 Sparks Street
Ottawa, Ontario
K1R 7X9

Tel.: (613) 238-2000
Fax: (613) 563-9386

Ottawa Agent for the Institute of Chartered Accountants of Prince Edward Island

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PART I - THE FACTS

A. PURPOSE OF THE INTERVENTION

1. This Appeal raises important questions relating to the application of the *Canadian Charter of Rights and Freedoms* (the "Charter") to the regulation of the professions and occupations in Canada and, specifically, to the right to practise public accountancy.

2. The Certified General Accountants Association of Ontario ("CGAAO") has requested and been granted leave to intervene in this Appeal to support the position that the monopoly given to the Institute of Chartered Accounts of Prince Edward Island (the "Institute") by the *Public Accounting and Auditing Act*, R.S.P.E.I. 1988, c. P-28 (the "Act") contravenes subsection 2(b), section 6 and section 7 of the Charter.

3. Although the provisions of the *Public Accountancy Act* in Ontario are different in form, their effect has been to give a similar monopoly to practise public accountancy to chartered accountants in Ontario.

> ***Public Accountancy Act*, R.S.O. 1990, c.P-37, sections 1, 3, 7, 14 and 24 (Appendix 1)**
>
> ***Trebilcock Evidence*, Supplementary Case, Vol.2, page 382**

4. While supporting the position of the Appellants under subsection 2(b) and section 6, CGAAO requested leave to intervene and make submissions solely on the effect of sections 7 and 1 of the Charter.

B. SUMMARY OF RELEVANT FACTS

5. CGAAO adopts the statement of facts contained in the Appellants' factum and relies, in particular, on the facts set out in the following paragraphs.

6. Subsection 14(1) of the Act creates a monopoly by restricting the practise of public accountancy to members of the Institute. Contravention of the subsection is punishable by a fine or imprisonment.

7. No similar monopoly exists in Alberta, British Columbia, Manitoba, New Brunswick, the Northwest Territories, Saskatchewan, or the Yukon.

***Trial Decision*, Supplementary Case, Vol. 1, pages 102-4**

8. From 1977 to 1980, the Professional Organizations Committee established by the Attorney General of Ontario conducted a systematic study of the regulation of four professions – including accountancy – across Canada. In its Report, the Committee recommended the repeal of the *Public Accountancy Act* and the abolition of the monopoly position of chartered accountants with respect to the practice of public accountancy. None of the Commissioners or the members of their Research Directorate supported the continued existence of that monopoly.

***Trebilcock Evidence*, Supplementary Case, Vol. 2, pages 372-385; Exhibit J-9, Supplementary Case, Vol. 3, page 563**

9. Numerous federal statutes permit regulated corporations to be audited by certified general accountants.

***Supplementary Case*, Appellant's Factum, Appendix, pages 89, 167 and 175**

10. Attempts by certified general accountants in Prince Edward Island to obtain access to public accountancy have been resisted by the Institute.

***MacDougall Evidence*, Supplementary Case, Vol. 2, page 250**

11. The evidence given by the Deputy Minister of Finance – a former President of the Institute – at trial indicates that the Respondent:

(a) neither conducted nor commissioned research or studies on the measures necessary or appropriate to protect the public's interest in the dissemination of accurate and authoritative accounting opinion;

(b) never attempted to assess or verify the claims in the respective briefs submitted to it by the Institute and the Certified General Accountants Association of Prince Edward Island (the "CGAAPEI");

(c) regarded the conflicting views and claims of the two bodies as not raising a public interest or Charter concern;

(d) conducts no reviews and requires no reports from the Institute with respect to the administration of the Act; and

(e) simply referred submissions made by CGAAPEI to the Institute for resolution between the two organizations.

***MacDougall Evidence*, Supplementary Case, Vol. 2, pages 235-255**

12. The Trial Division held that subsection 14(1) of the Act deprives the Appellants of their right to liberty in a manner that is contrary to principles of fundamental justice and that the aim of the legislation, to establish standards of service sufficient to protect third parties, could be achieved in the province without granting monopoly rights to the Institute.

***Trial Decision*, Supplementary Case, Vol. 1, pages 141-151**

13. The Appeal Division reversed the decision at first instance and held that section 7 of the Charter is concerned only with restrictions on liberty which result from an individual's interaction with the justice system and its administration. Under section 1, the Appeal Division held that the approach in the Act represents a reasonably restrained response by the legislature of Prince Edward Island to a pressing and substantial concern and impairs the rights of the Appellants no more than necessary to accomplish its objective.

***Appeal Division*, Supplementary Case, Vol. 1, pages 175-176, 168-173**

PART II - THE ISSUES

14. The issues addressed in this factum are:

(a) whether, for purposes of section 7 of the Charter, the occupational monopoly created by subsection 14(1) of the Act deprives the Appellants of their right to liberty in a manner that is not in accordance with principles of fundamental justice; and

(b) whether the restrictions on the Appellants' right to liberty can be justified by the Respondent under section 1 of the Charter.

PART III - ARGUMENT

CONTENT OF SECTION 7

15. This Court has stated that the question whether section 7 includes a right to practice an occupation is "an extremely important question with equally important ramifications". It is submitted that this case calls for the determination of that question.

> ***Pearlman* v. *Law Society of Manitoba*, [1991] 2 S.C.R. 869, at page 881 *per* Iacobucci J.**

16. Earlier pronouncements in this Court reveal different views as to the scope of the right to liberty in section 7.

> ***R.B.* v. *Children's Aid Society of Metropolitan Toronto*, [1994] S.C.J. No. 24, *per* Lamer C.J. at pages 16-32, La Forest, Gonthier and McLachlin JJ., at pages 42-48 and Iacobucci and Major JJ., at pages 94-96**

The Relevance of Coercive Measures

17. In *Reference Re Criminal Code (Manitoba)*, the Chief Justice held that the rights under section 7 do not extend to the right to practise a chosen profession. He endorsed an interpretation that would limit the right to liberty to cases:

(a) where the judiciary has always had a role to play as guardian of the administration of the justice system;

(b) in which the state restricts other privileges or, broadly termed "liberties" in the guise of regulation, but uses punitive measures in case of non-compliance; and

(c) where administrative law and administrative procedures are in question.

> ***Reference Re Criminal Code (Manitoba)*, [1990] 1 S.C.R. 1123, at pages 1171-1179 *per* Lamer J.**

18. Although the other members of this Court in *Reference Re Criminal Code (Manitoba)* applied a principle that, in terms, is similar to the second of the principles approved by the Chief Justice, they concluded that the right to liberty had been infringed by the relevant provisions of the Criminal Code and expressly declined to consider whether, absent punitive measures, the right to practise a profession would be protected by section 7.

> ***Reference Re Criminal Code (Manitoba)*, [1990] 1 S.C.R. 1123, at pages 1140 *per* Dickson C.J., La Forest and Sopinka JJ., and at pages 1216-1217 *per* Wilson and L'Heureux - Dubé JJ.**

19. If the right to liberty is infringed by a legislative restriction on freedom of action that is sanctioned by the coercive power of the state – including the possibility of imprisonment – subsection 14(1) of the Act is such a restriction.

> "Most statutes interfere with individual liberty and most are enforced by sanctions imposed after convictions for federal or provincial offences."
>
> ***R.B.* v. *Children's Aid Society of Metropolitan Toronto*, [1994] S.C.J. No. 24, *per* Lamer C.J., at page 30**

The Inherent Value of the Right to Choose an Occupation

20. If the reasons delivered in *Reference Re Criminal Code (Manitoba)* indicate that the precise significance of different forms and degrees of state coercion has yet to

be determined with finality, it is submitted that an application of section 7 in this case can be justified on other grounds and without the need for such a determination.

21. It is submitted, further, that it is neither necessary nor helpful – and probably not meaningful – to pose the question in terms of a dichotomy between personal liberty and "economic" liberty. Rights protected by the Charter may be exercisable primarily or solely in an economic context and have economic consequences.

Ford v. *Quebec*, [1988] 2 S.C.R. 712

Irwin Toy v. *Quebec*, [1988] 2 S.C.R. 790

Rocket v. *Royal College of Dental Surgeons*, [1990] 1 S.C.R. 232

22. The issue under section 7 is not whether there is a "free-standing right to work" or whether government regulation of the right to work is permissible. The issue is whether section 7 is infringed by legislation that purports to give a monopoly over access to a profession or occupation to a group of self-interested individuals.

23. The provision that infringements of the rights to life, liberty and personal security can be upheld not only under section 1 but also in accordance with principles of fundamental justice suggests that it was contemplated that those rights would be broadly, and not narrowly or artificially, defined by this Court.

24. In *R.B.* v. *Children's Aid Society of Metropolitan Toronto*, four judges of this Court endorsed the proposition that:

> ". . . liberty does not mean mere freedom from physical restraint. In a free and democratic society, the individual must be left room for personal autonomy to live his or her own life and to make decisions that are of fundamental personal importance".

They agreed with Wilson, J., in *R.* v. *Morgentaler*, [1988] 1 S.C.R. 30 that "the liberty interest was rooted in the fundamental concepts of human dignity, personal autonomy, privacy and choice in decisions going to the individual's fundamental being".

> ***R.B.* v. *Children's Aid Society of Metropolitan Toronto*, [1994] S.C.J. No. 24, at page 46 *per* La Forest, Gonthier and McLachlin, JJ. (L'Heureux - Dubé J. concurring)**

25. In the same case, two judges held that the scope of "liberty" in section 7 is expansive though not all encompassing and not synonymous with unconstrained freedom.

> ***R.B.* v. *Children's Aid Society of Metropolitan Toronto*, [1994] S.C.J. No. 24, at page 95 *per* Iacobucci and Major JJ.**

26. Questions of degree will inevitably be involved in determining whether a right is protected by section 7, or otherwise under the Charter. It is submitted that the most useful criterion of general application is the extent to which the restricted activity is connected with personal autonomy and human worth and dignity.

27. The inseparable connection of employment with human worth and dignity was affirmed by the former Chief Justice of this Court and has been recognized by the common law for centuries.

> "A person's employment is an essential component of his or her sense of identity, self-worth and emotional well-being."
>
> ***Reference Re Public Service Employee Relations Act (Alberta)*, [1987] 1 S.C.R. 313, at page 308 *per* Dickson C.J.**

28. From very early times, the courts accepted that the right to have access to an occupation is an essential component of individual liberty which should be valued as highly as the right to life and the right to practice one's religion.

> ***Case of Monopolies* (1602), 11 Co. Rep. 84b (K.B.), at page 87a, 77 E.R. 1260, at page 1263**

***Claygate* v. *Batchelor* (1602), Owen 143 (K.B.), 74 E.R. 961**

***Ipswich Tailors Case* (1615), 11 Co. Rep. 52b (K.B.), 77 E.R. 1218, Godbolt 252, 78 E.R. 147**

***Mitchel* v. *Reynolds* (1711), 1 P. Wms. 181 (K.B.), 24 E.R. 347 (followed in *Dickson* v. *Pharmaceutical Society of Great Britain*, [1970] A.C. 403 (H.L.), at page 436 *per* Lord Upjohn and page 440 *per* Lord Wilberforce)**

29. This right was held to be one of the "liberties" declared and confirmed by Magna Carta.

> "All monopolies concerning trade and traffic, are against the liberty and freedom, declared and granted by the great charter." (2 *Co. Inst.* 63)

30. The constitutional value of the right to work at an occupation has also been asserted by judges of the Supreme Court of the United States in constitutional cases since its inception. It has continued to be recognized and protected in more recent cases and has not been affected by shifts in the Court's approach to its jurisdiction under the Fifth and Fourteenth Amendments and, in particular, by the post-*Lochner* restraint exercised in cases involving economic or industrial regulation.

> **Laurence H. Tribe, *American Constitutional Law* (2nd edition, 1988), pages 1373-1378**

31. It is submitted that neither the heading "*Legal Rights*", nor the juxtaposition of section 7 with the seven immediately following sections justifies the decision of the Appeal Division that section 7 is concerned only with restrictions on liberty that arise out of an individual's interaction with the justice system and its administration. Such a conclusion attributes to the words of section 7 much less than their full literal meaning and ignores the value placed by the common law, in constitutional cases of the highest importance, on an individual's right to practice an occupation or profession.

32. It is established that the content of each right and freedom in the Charter should inform one's understanding of the values and the content of the other rights and freedoms embodied therein. This Court has held that freedom of commercial expression is protected by the Charter. It is submitted that freedom to practice one's chosen occupation is at least as vital to personal autonomy and human worth and dignity as freedom to express oneself publicly while pursuing that occupation.

33. A decision that the right to choose an occupation is within the rights protected by section 7 would not involve acceptance of any general theory of "economic rights" or require similar recognition to be given to the right to property or to freedom of contract. Nor would it involve a Charter guarantee of a right to be provided with work or to work free from regulation.

34. It is submitted that Charter protection of the right to choose an occupation is justified by:

(a) the special value placed on that right in decisions that are part of our constitutional heritage;

(b) its attribution to the traditional legal concept of liberty of the subject; and

(c) its intimate association with the values of personal autonomy and human worth and dignity.

PRINCIPLES OF FUNDAMENTAL JUSTICE

35. The principles of fundamental justice referred to in section 7 qualify and set the parameters of the right not to be deprived of life, liberty and security of the person.

> ***Re B.C. Motor Vehicle Act***, **[1985] 2 S.C.R. 486, at page 500**
> ***per*** **Lamer J.**

36. Principles of fundamental justice have a substantive, and not merely a procedural, component. They are to be found in the basic tenets of the legal system and are not confined to principles relating to judicial process.

***Re B.C. Motor Vehicle Act*, [1985] 2 S.C.R. 486, at pages 498-499, 503 and 512 *per* Lamer J.**

***Rodriguez* v. *British Columbia*, [1993] 3 S.C.R. 519, at page 591 *per* Sopinka J.**

37. Principles of fundamental justice include those legal principles on which there is some consensus that they are vital or fundamental to society's concept of justice. They are principles that have "animated legislative and judicial practice in the field".

***Rodriguez* v. *British Columbia*, [1993] 3 S.C.R. 519, at pages 590 and 593 *per* Sopinka J.**

38. In identifying principles of fundamental justice, it is permissible to look at constitutional history and the evolution of the common law.

***Re B.C. Motor Vehicle Act*, [1985] 2 S.C.R. 486, at pages 513-514 *per* Lamer J.**

39. There is an analogy between the constitutional role of the courts in reviewing a purported exercise of the royal prerogative in the light of fundamental principles of the common law and the responsibility of this Court to ensure that legislation does not contravene the Charter. The analogy is close when restrictions on the liberty of the subject are to be reviewed in the light of principles of fundamental justice.

40. The fundamental inconsistency between occupational and other commercial monopolies and the liberty of the subject was a recurring cause of conflict between Parliament and the Crown in English constitutional history in the 16th and 17th centuries. It was ultimately held that the Crown had no power to create manufacturing or occupational monopolies by an exercise of its prerogative. Thereafter, the continued existence of the old monopolies of cities and craft guilds, that had not been created or confirmed by statute, was held to be justifiable only on the basis of custom and prescription.

Case of Monopolies **(1602), 11 Co. Rep. 84b (K.B.), 77 E.R. 1260**

Ipswich Tailors Case **(1615), 11 Co. Rep. 52b (K.B.), 77 E.R. 1218, Godbolt 252, 78 E.R. 147**

Norris **v.** ***Staps*** **(1616), Hobart 210 (K.B.), 80 E.R. 357**

City of London's Case **(1610), 8 Co. Rep. 121 b (K.B.) at page 125a, 77 E.R. 658, at page 663**

Mitchel **v.** ***Reynolds*** **(1711), 1 P. Wms. 181 (K.B.), 24 E.R. 347**

Robinson **v.** ***Groscourt*** **(1695), 5 Mod. Rep. 104 (K.B.), 87 E.R. 547**

British Broadcasting Corporation **v.** ***Johns*****, [1965] Ch. 32 (C.A.), at page 79** ***per*** **Diplock L.J.**

Halsbury's Laws of England**, (4th edition), Volume 47, paragraphs 68 and 69**

41. No material distinction was drawn between occupational and other commercial monopolies or between monopolies given to individuals or corporations.

"Nevertheless this kind of prerogative hath his certain bounds and limits, beyond the which it may not pass; for neither may the king by his charter erect a monopoly depriving the merchants of this realm of their common trade and traffic, neither yet by his grant make any kind of mystery or occupation used within this kingdom to be altogether private unto a few."

Reading at the Middle Temple **(1578), quoted by J.H. Baker,** ***Dyer's Reports*** **(Selden Society, 1994), at page liii**

". . . a prohibition that confines the sole trade or traffic to a company, or a person, and excludes all others is contrary to the law".

Davenant **v.** ***Hurdis*** **(1599), Moore K.B. 567, at page 591** ***per curiam*****, 72 E.R. 769, at page 778**

Ipswich Tailors Case **(1615), 11 Co. Rep. 52b (K.B.), 77 E.R. 1218, Godbolt 252, 78 E.R. 147**

Mitchel **v.** ***Reynolds*** **(1711), 1 P. Wms. 181 (K.B.), 24 E.R. 347**

Dickson **v.** ***Pharmaceutical Society of Great Britain,*** **[1970] A.C. 403 (H.L.), at page 436** ***per*** **Lord Upjohn and page 440** ***per*** **Lord Wilberforce**

42. The decisions striking down involuntary monopolies were confirmed by the *Statute of Monopolies*, 1624 which was part of the law of England that was received into the laws of Prince Edward Island and Ontario and which is still in force.

Statute of Monopolies, **21 James 1, c. 3 (1624)**

Harold G. Fox, ***Canadian Patent Law and Practice*** **(4th edition, 1969) at page 11**

43. While the common law's abhorrence of voluntary and involuntary monopolies was based in part on the public interest, involuntary monopolies – unlike voluntary or contractual monopolies – were held to be necessarily and fundamentally inconsistent with the "liberties" of individuals confirmed and declared by Magna Carta.

> "Generally, all monopolies are against that great charter, because they are against the liberty and freedom of the subject, and against the law of the land."

(2 ***Co. Inst.*****, at page 47)**

Mitchel **v.** ***Reynolds*** **(1711), 1 P. Wms. 181 (K.B.), at page 188, 24 E.R. 347, at page 349**

44. The constitutional importance of the 17th century decisions on monopolies is underlined by the fact that both the *Statute of Monopolies* and the relevant part of Magna Carta were re-enacted in Ontario.

An Act respecting Certain Rights and Liberties of the People, **R.S.O. 1897, Chapter 322 (Appendix 2)**

***An Act concerning Monopolies, and Dispensation with penal laws, etc.*, R.S.O. 1897, Chapter 323 (Appendix 3)**

***Revised Statutes of Ontario 1990*, Schedule C (Appendix 4)**

45. The principle that, in the absence of statutory authority, monopolies are contrary to the liberty of the subject and contrary to Magna Carta is as fundamental a principle of constitutional law as the doctrine of *mens rea* is of criminal law. Accordingly, it is a basic tenet of our legal system and a principle of fundamental justice.

> "[Monopolies are] contrary to the ancient and fundamental laws of the realm." (3 *Co. Inst.* 181)
>
> ***Re B.C. Motor Vehicle Act*, [1985] 2 S.C.R. 486**

46. Since the beginning of the 17th century, the legality of involuntary occupational monopolies has been based exclusively on the doctrine of parliamentary sovereignty. With the enactment of the Charter, this Court is free to apply the principles that have traditionally been recognized as required to protect individual liberty from an arbitrary or discriminatory exercise of the power of the state.

47. It would be incongruous if values and liberties of the individual that were considered by the courts to be sufficiently important and fundamental to override the prerogatives of an absolutist monarchy should be considered to be unworthy of protection under the Charter in a free and democratic society.

48. Section 14 of the Act creates a monopoly by conferring upon members of the Institute of Chartered Accountants of Prince Edward Island the exclusive right to practice public accountancy in the province.

> ***Halsbury's Laws of England*, (4th edition), Volume 47, paragraph 68**
>
> ***Report of Royal Commission: Inquiry Into Civil Rights* (1968), page 1172**

49. The vice of such an occupational monopoly is not merely that it infringes the rights and liberty of the individual but that it does this by means that are arbitrary and discriminatory by subjecting them to the control of a group of self-interested individuals.

> ***Case of Monopolies*** **(1602), 11 Co. Rep. 84b (K.B.), at page 86b, 77 E.R. 1260, at page 1263**
>
> ***Report of Royal Commission: Inquiry Into Civil Rights*** **(1968), at pages 1172-1173**

50. It is submitted that the right not to be deprived of liberty by discriminatory or arbitrary provisions, or by the actions of a self-interested group of individuals, must be considered a fundamental principle of justice in all democratic societies.

51. The evidence given in this case with respect to the history of unsuccessful attempts by certified general accountants to gain access to public accountancy in Prince Edward Island and Ontario demonstrates the inherent threat to Charter-protected rights that arises whenever a monopoly over the exercise of such rights has been vested in members of a self-regulating organization established to advance and protect its interests and the interests of its members.

52. The reality of this threat was emphasized in the Report of the Royal Commission in Ontario which concluded that the occupational monopolies of self-governing professions cannot be justified unless they are required for the protection of the public interest.

> "The granting of self-government is a delegation of legislative and judicial functions and can only be justified as a safeguard to the public interest . . . The power of self-government is essentially the power to decide who shall be permitted to earn his living by the pursuit of a particular calling."
>
> ***Report of Royal Commission: Inquiry Into Civil Rights*** **(1968), at pages 1162-1163**

53. Questions of justification in terms of the public interest are primarily relevant to an inquiry under section 1 and not to the questions that arise under section 7. In consequence, it is submitted that the constitutional validity of occupational monopolies must always be determined under section 1.

***Re B.C. Motor Vehicle Act*, [1985] 2 S.C.R. 486, at page 517, *per* Lamer J.**

SECTION 1 OF THE CHARTER

54. The Respondent has the burden of demonstrating that the occupational monopoly conferred by the Act represents a reasonable limit on the Appellants' right to liberty that is justifiable in a free and democratic society.

55. While occupational and professional monopolies are not uncommon and no doubt are capable of justification under section 1, the question of public accountancy is unusual because of the significant differences in the regulatory regimes and other statutory requirements in force in different parts of Canada.

56. The Trial Division found that there were no local conditions in Prince Edward Island that would justify the most rigid regulatory scheme in Canada and it is submitted that the burden on the Respondent in this case is heavy given the absence of any such monopoly in seven of the provinces and territories.

***Trial Decision*, Supplementary Case, Vol. 1, pages 129-30**

57. It is submitted that the *Professional Organizations Committee* (Ontario) was correct in insisting that "monopoly privileges must always be subject to the most careful scrutiny in the light of all available alternatives". The evidence is clear that no such scrutiny was conducted by the Respondent.

***Trebilcock Evidence*, Exhibit J-9, Supplementary Case, Vol. 3, page 563**

58. The evidence referred to in paragraph 11 of this factum demonstrates that the Respondent has not attempted to ensure that section 14 of the Act satisfies the proportionality tests required under section 1 of the Charter and has simply delegated complete control over access to public accountancy to the Institute.

59. By definition, a monopoly of a right to engage in an activity that is protected by the Charter involves an abrogation or denial, and not merely a restriction, of the right of other persons to engage in that activity.

60. In consequence, it is submitted that there will never be rational grounds for considering the grant of a monopoly of a Charter-protected activity to be a method of achieving legislative objectives consistently with the Charter if other reasonable methods of achieving those objects are available.

61. It is submitted that the evidence amply justifies the Trial Division's conclusion:

> "Where the state has dealt with the question of identity and has given official recognition to the CGA's, the problems of standards appear to have been resolved. The defendants' insistence that standards is key to this issue is, in my opinion, somewhat misdirected and exaggerated. This is a conflict over turf."
>
> ***Trial Decision*, Supplementary Case, Vol. 1, page 129**

62. The Trial Judge found on the totality of the evidence that there are reasonable and acceptable alternatives to the monopoly conferred by the Act.

***Trial Division*, Supplementary Case, Vol. 1, pages 122, 126 and 131**

63. The *Professional Organizations Committee* (Ontario) reached the same conclusion with respect to the similar monopoly that exists in Ontario.

***Trebilcock Evidence*, Supplementary Case, Vol. 2, pages 379-385**

64. In these circumstances, it is submitted that subsection 14(1) of the Act cannot be justified under section 1 of the Charter.

PART IV - ORDER SOUGHT

65. CGAAO respectfully requests an order granting the appeal and restoring the decision of the Trial Division.

Maurice C. Cullity

Christina H. Medland

Counsel for the Certified General Accountants Association of Ontario

PART V - TABLE OF AUTHORITIES