Docket: 2025-975(GST)G

BETWEEN:

THUY BICH THI LE,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Motion of the Respondent, in writing, filed on January 26, 2026

Before: The Honourable Justice Lara G. Friedlander

Participants:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	James Whittier

ORDER

BACKGROUND

The Respondent brought a written motion on January 26, 2026 to compel the Appellant to provide answers to certain questions on written examinations for discovery, and requested a corresponding amendment to the relevant timetable order, as well as the costs of the motion.

ORDER

Upon reviewing the materials submitted in connection with the Respondent's motion, this Court orders that:

1. The Respondent's motion is granted.

2. The Appellant shall answer Questions 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 21(b), 26, 27, 29, 31, 32, 33, 34(a), 34(b), 35(a), 36(a), 37(a), 43, 44, 49, 50, 51, 55, 57, 58, 62, 63 (only the portion regarding the reason for the sale), 64, 65 and 66 as directed in the Reasons and provide the documents requested in Questions 22, 39 and 53.

3. The Appellant is no longer required to comply with paragraph 6 of the timetable order dated August 1, 2025 (the "Previous Order") and the parties are no longer required to comply with paragraphs 7, 8 and 9 of the Previous Order.

4. The Appellant shall serve the answers and provide the documents referred to in paragraph 2 of this Order on or before April 30, 2026.

5. Follow-up questions, if any, shall be served on or before May 29, 2026.

6. Answers to follow-up questions, if any, shall be served on or before July 6, 2026.

7. On or before August 21, 2026, the parties shall file one of the following with the Court:

   (a) a joint application to fix a time and place for the hearing using Form 123;

   (b) a letter requesting a settlement conference (refer to Practice Note 21); or

   (c) a letter confirming that the appeal will settle and the anticipated date of settlement.

8. The Respondent is entitled to the costs of this motion, in accordance with the Tariff, in any event of the cause.

Signed this 6th day of March 2026.

"Lara Friedlander"

Friedlander J.

Citation: 2026 TCC 45
Date: 20260306
Docket: 2025-975(GST)G

BETWEEN:

THUY BICH THI LE,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR ORDER

Friedlander J.

[1] The Respondent has brought a written motion to compel the Appellant to provide answers to certain questions on written examinations for discovery and to produce certain documents requested in connection therewith. The Respondent also requests a corresponding amendment to the relevant timetable order, as well as the costs of the motion, in any event of the cause.

Background

[2] The Appellant has appealed notices of assessment denying applications for the Goods and Services Tax/Harmonized Sales Tax New Housing Rebate (the "Rebate") in respect of three properties (the "Properties") acquired in or around 2021. One property was located in Oakville, Ontario (the "Oakville Property"), one in Kingston, Ontario (the "Kingston Property") and one in Bracebridge, Ontario (the "Bracebridge Property"). There were two bases for the assessments. The first basis was that, at the time the agreement of purchase and sale for each Property was signed by the Appellant, the Appellant did not intend such Property to be used as a primary place of residence by the Appellant or a "qualified relation" of the Appellant, as required by paragraph 254(2)(b) of the *Excise Tax Act* (the "Act"). The second basis was that neither the Appellant nor a "qualified relation" of the Appellant were the first to occupy the Properties after substantial completion of the construction or renovation, as required by paragraph 254(2)(g) of the Act.

[3] On October 21, 2025, the Respondent served the Appellant with written questions on examinations for discovery. The Appellant responded in writing to some but not all of those questions. In addition, in the view of the Respondent, some of the responses provided by the Appellant were evasive, unresponsive or unsatisfactory. Finally, in the view of the Respondent, the Appellant did not provide all the documents requested. As this motion concerns over 45 different questions, those questions and answers will not be reproduced here. Rather, I will group them into thematic categories as set out below.

Legal Framework

[4] Subsection 95(1) of the *Tax Court of Canada Rules (General Procedure)* (the "Rules") provides that "[a] person examined for discovery shall answer, to the best of that person's knowledge, information and belief, any proper question relevant to any matter in issue in the proceeding…"

[5] One of the leading cases within the abundant jurisprudence on the scope of subsection 95(1) of the Rules is *Lehigh Cement Ltd. v The Queen*, 2011 FCA 120, which includes the following passages at paragraphs 30, 32, 34 and 35 (citations omitted):

> First, I believe that the general purpose of oral discovery has not changed. Justice Hugessen described that purpose in the following terms in *Montana Band v. R.* (1999), [2000] 1 F.C. 267 (Fed. T.D.) at paragraph 5:
>
> > The general purpose of examination for discovery is to render the trial process fairer and more efficient by allowing each party to inform itself fully prior to trial of the precise nature of all other parties' positions so as to define fully the issues between them. It is in the interest of justice that each party should be as well informed as possible about the positions of the other parties and should not be put at a disadvantage by being taken by surprise at trial. It is sound policy for the Court to adopt a liberal approach to the scope of questioning on discovery since any error on the side of allowing questions may always be corrected by the trial judge who retains the ultimate mastery over all matters relating to admissibility of evidence; on the other hand any error which unduly restricts the scope of discovery may lead to serious problems or even injustice at trial.
> >
> > [emphasis added]…

Second, in *Owen Holdings Ltd. v. R.* (1997), 216 N.R. 381 (Fed. C.A.) this Court considered and rejected the submission that the phrase "relating to" (as then found in Rule 82(1) of the *Tax Court of Canada Rules (General Procedure)*) encompassed the concept of a "semblance of relevance." The Court indicated that "relating" and "relevance" encompassed similar meanings. At paragraphs 5 and 6 of its reasons the Court wrote:

> 5. With respect to the appeal, counsel for the appellant argues that the judge erred in holding that only documents which are relevant, that is to say which may advance the appellant's case or damage that of the respondent, should be disclosed. Rule 82(1), counsel says, uses the phrase "relating to" not "relevant to," a basic distinction clearly confirmed and acted upon by this Court in *Canada (Attorney-General) v. Bassermann.* At this stage, submits counsel, relevance should be of no concern; a "semblance of relevance," if necessary, should suffice, an abuse of process being the only thing to be avoided.
>
> 6. We indicated at the hearing that we disagreed with counsel's argument. Although obviously not synonyms, the words "relating" and "relevant" do not have entirely separate and distinct meanings. "Relating to" in Rule 82(1) necessarily imparts an element of relevance, otherwise, the parties would have licence to enter into extensive and futile fishing expeditions that would achieve no productive goal but would waste judicial resources. The well established principles that give rise to the relatively low relevance threshold at the stage of discovery, as opposed to the higher threshold that will be required at trial for the admission of evidence, are well known. We simply do not believe that the Tax Court ever had the intention of abandoning those principles any more than this Court could have had such an intention when, in 1990, it changed the word "related" to "relevant" in revising its corresponding provisions, namely subsections (1) and (2)(a) of Rule 448.
>
> [emphasis added and footnotes omitted]…

The jurisprudence establishes that a question is relevant when there is a reasonable likelihood that it might elicit information which may directly or indirectly enable the party seeking the answer to advance its case or to damage the case of its adversary, or which fairly might lead to a train of inquiry that may either advance the questioning party's case or damage the case of its adversary. Whether this test is met will depend on the allegations the questioning party seeks to establish or refute. See *Eurocopter* at paragraph 10, *Eli Lilly Canada Inc. v. Novopharm Ltd.*, 2008 FCA 287, 381 N.R. 93 (F.C.A.) at paragraphs 61 to 64; *Bristol-Myers Squibb Co. v. Apotex Inc.* at paragraphs 30 to 33.

Where relevance is established the Court retains discretion to disallow a question. The exercise of this discretion requires a weighing of the potential value of the

> answer against the risk that a party is abusing the discovery process. See *Bristol-Myers Squibb Co. v. Apotex Inc.* at paragraph 34. The Court might disallow a relevant question where responding to it would place undue hardship on the answering party, where there are other means of obtaining the information sought, or where "the question forms part of a 'fishing expedition' of vague and far-reaching scope": *Merck & Co. v. Apotex Inc.*, 2003 FCA 438, 312 N.R. 273 (F.C.A.) at paragraph 10; *Apotex Inc. v. Wellcome Foundation Ltd.*, 2008 FCA 131, 166 A.C.W.S. (3d) 850 (F.C.A.) at paragraph 3.

[6] As recently stated by this Court in *Malik v The King*, 2025 TCC 193 at paragraph 14:

> The purpose of discovery is to enable parties to know the case they must meet at trial, know the facts that the opposing party relies on, narrow or eliminate issues, obtain admissions and avoid surprises at trial. On a motion, the threshold for relevance is low, and when in doubt, the judge hearing the motion should err on the side of allowing the question (*Stack at paras 30 and 31*).

[7] And in *506913 N.B. Ltd. v The Queen*, 2016 TCC 286 the Court stated at paragraph 11(f): "Only questions concerning matters that are clearly or completely irrelevant should be rejected at the discovery stage. Where there is doubt about the relevancy of a question, the principal goal of openness favours requiring the question to be answered."

[8] In her motion materials, the Appellant argues that the motion "improperly attempts to shift the evidentiary burden" and that "[d]iscovery cannot be used to construct the Minister's case". The Appellant appears to have misunderstood the purpose of examinations for discovery. I refer back to the passage in *Lehigh* cited above that explicitly contemplates that discovery questions may be asked for the purpose of advancing the questioning party's case. Indeed, *Lehigh* contemplates that a question may be asked only if there is a reasonable likelihood that the response may, directly or indirectly, elicit information or may fairly lead to a train of inquiry that may advance the questioner's case or damage the case of the other party. And as the citation above states, examinations for discovery are intended to avoid surprises at trial. As stated in *Malik* at paragraph 25, "[e]ach party is entitled to know the case that will be presented. One of the purposes of examination for discovery is to avoid 'trial by ambush'. Each party is entitled to explore the allegations of fact made by the opposing party in their pleading."

[9] Examinations for discovery do not "shift the evidentiary burden". The party with the evidentiary burden is tasked with producing sufficient evidence — including evidence that was obtained from the other party on examinations for discovery — to persuade the Court that their position is correct. The party with the evidentiary burden is not limited to evidence it can locate in the absence of assistance from the other party; indeed, examinations for discovery are intended to allow each party to access potential evidence in the possession and control of the other party.[1]

[10] As indicated further below, the specific objections raised by the Appellant are often based on relevance, the existence of a "fishing expedition", overbreadth, speculation, intrusiveness, disproportionality and privacy. The contours of relevance (and I note that I will use the term "relevant" in the remainder of this judgment to reflect the larger concept articulated above, that the question must have some reasonable likelihood of, directly or indirectly, eliciting information or may fairly lead to a train of inquiry that may advance the questioner's case or damage the other party's case) have already been discussed, but I would like to review the principles relating to some of the other bases put forward in support of the Appellant's objections prior to reviewing the particular discovery questions in issue.

[11] Regarding "fishing expeditions", in *Grand River Enterprises Six Nations Ltd. v The Queen*, 2011 FCA 121, the Court stated at paragraphs 14 and 16:

> In *Eli Lilly Canada Inc. v. Novopharm Ltd.*, 2008 FCA 287, 381 N.R. 93 (F.C.A.) at paragraphs 61 and 62, the Court quoted with approval the following description of a fishing expedition:
>
> 61. [...]
>
> 19. [...] To say that a document might conceivably lead to other documents, which, although not in themselves relevant, might then conceivably lead to useable information, is not enough. It is precisely the type of fishing expedition which the jurisprudence of this Court consistently refused to sanction. That is not to say that the moving party must establish that the

[1] I also note that in most federal income tax and goods and services/harmonized sales tax cases, including this one, the evidentiary burden is already on the appellant. Where the Respondent has made a factual assumption, the Court must accept that factual assumption as being true unless the appellant persuades the Court that the assumption is not correct (*Hickman Motors Ltd. v Canada*, [1997] 2 SCR 336 at paragraphs 92-94).

> document sought will necessarily lead to useable information: a reasonable likelihood will suffice; an outside chance will not.
>
> [emphasis added]
>
> … A party's unsupported suspicion or hunch is unlikely to provide a proper basis for a train of inquiry that may advance its case or damage its opponent's case.

[12] That an examination for discovery cannot be a "fishing expedition" was also discussed recently by this Court in *Stack v The King*, 2024 TCC 164 as follows at paragraph 39 (citations omitted):

> Furthermore, examination for discovery cannot amount to a fishing expedition even if the basis is relevant. A fishing expedition has been defined as "an indiscriminate request for production, in the hope of uncovering helpful information." In other words:
>
> > the plaintiff wishes to maintain his questions, and to insist upon answers to them, in order that he may find out something of which he knows ... nothing now, which might enable him to make a case of which he has not knowledge at the present. If that is the effect of the interrogatories, it seems to me that they come within the description of "fishing" interrogatories and on that ground cannot be allowed.

[13] The Court in *Stack* also discussed the principle of proportionality as follows at paragraph 35 (citations omitted):

> Even if relevant, the Court maintains a residual discretion to disallow questions under the principle of proportionality:
>
> > [34] The jurisprudence establishes that a question is relevant when there is a reasonable likelihood that it might elicit information which may directly or indirectly enable the party seeking the answer to advance its case or to damage the case of its adversary, or which fairly might lead to a train of inquiry that may either advance the questioning party's case or damage the case of its adversary. Whether this test is met will depend on the allegations the questioning party seeks to establish or refute. See *Eurocopter* at paragraph 10, *Eli Lilly Canada Inc. v. Novopharm Ltd.*, 2008 FCA 287, 381 N.R. 93 at paragraphs 61 to 64; *Bristol-Myers Squibb Co. v. Apotex Inc.* at paragraphs 30 to 33.
> >
> > [35] Where relevance is established the Court retains discretion to disallow a question. The exercise of this discretion requires a weighing of the potential

> value of the answer against the risk that a party is abusing the discovery process. See *Bristol-Myers Squibb Co. v. Apotex Inc.* at paragraph 34. The Court might disallow a relevant question where responding to it would place undue hardship on the answering party, where there are other means of obtaining the information sought, or where "the question forms part of a 'fishing expedition' of vague and far-reaching scope": *Merck & Co. v. Apotex Inc.*, 2003 FCA 438, 312 N.R. 273 at paragraph 10; *Apotex Inc. v. Wellcome Foundation Ltd.*, 2008 FCA 131, 166 A.C.W.S. (3d) 850 at paragraph 3.

[14] Regarding privacy and intrusiveness, these are not valid bases for a refusal to respond to questions on an examination for discovery. See, for example, *Malik* at paragraphs 28 and 29. Regarding overbreadth, this is primarily a question of relevance and proportionality, which have already been discussed above. Regarding speculation, this relates to the "fishing expedition" case law already addressed above. Regarding refusals to respond to questions on the grounds that they are intended to improperly characterize the Appellant in a certain manner, including as a property investor, this is again not a valid basis for refusing to respond to questions on examinations for discovery. The Appellant will have opportunity to address any such potential characterization at trial.

[15] I note that this motion concerns only the obligations, if any, of the Appellant to respond to the questions posed by the Respondent on examinations for discovery. This motion does not concern the merits of the underlying appeal; those merits will be considered at trial. Therefore, to the extent that the affidavit and written submissions of the Appellant address the merits of the underlying appeal rather than whether the Appellant is obligated to respond to the Respondent's questions, they will not be taken into account here.

Group One: General Question Regarding Educational Background and Employment History (Questions 7 and 8):

[16] Question 7 requests information about the Appellant's educational background, including any degrees or designations earned. The Appellant objects to it on the grounds that it is irrelevant, overly broad and intrusive, and constitutes a fishing expedition. The Respondent states, among other things, that the purpose of the question is to objectively assess the Appellant's intentions during the period in light of her personal, family and work circumstances.

[17] Question 8 requests information regarding the Appellant's employment history from 2020 to the present, including occupation and employer addresses. The Appellant refuses to respond to this question on the basis that it is irrelevant, overly broad, disproportionate and constitutes a fishing expedition.

[18] Paragraphs 4 and 5 of the Notice of Appeal state that at the time of purchase of each of the Properties, the Appellant had every expectation of residing in that property with her family, but that occupancy became impractical due to personal, financial and family circumstances. The Appellant did not provide any more detail as to those circumstances. Indeed, the very nature of the intention and occupation requirements of the Rebate bring into consideration of potential personal, financial and family circumstances. Questions regarding educational background and employment history have the potential to yield information relating to those circumstances. In addition, these questions are not a "fishing expedition"; they are specific and relate to facts already pleaded by the Appellant. Responses also do not require excessive effort or other resources. I find that these questions are relevant and proper.

[19] Accordingly, the Appellant is required to respond to these questions.

Group Two: Questions Regarding Experience in the Real Estate Market (Questions 9 and 10) and Questions Regarding Residential History (Questions 11, 12, 13, 14, 15, 16 and 17)

[20] Questions 9 and 10 request information regarding any experience buying or selling residential homes for profit or renting residential homes for investment purposes. The Appellant objects to the question relating to buying and selling residential homes on the grounds that it is irrelevant, speculative, intended to improperly characterize the Appellant as a property investor and a fishing expedition. The Appellant objects to the question relating to renting on the grounds that it is irrelevant, overly broad and a fishing expedition. The Respondent again states, among other things, that the purpose of the questions is to objectively assess the Appellant's intentions during the period in light of her personal, family and work circumstances.

[21] In the context of the Rebate, whether the appellant has a pattern of buying and selling residential properties is relevant. See, for example, *Kniazev v The Queen*, 2019 TCC 58 and *Robb v. The King*, 2023 TCC 81 and, to a lesser extent, *Sharma v*

The King, 2025 TCC 145. Whether there is an element of permanence supporting the intention to acquire the property for use as a primary residence is also relevant. See, for example, *Gill v The King*, 2026 TCC 18. These questions are not "fishing expeditions" as they are precise and directly related to the intentions of the Appellant, and providing responses to these questions does not require excessive amounts of effort or resources. I find that these questions are relevant and proper, and are sufficiently precise that they are not overbroad or disproportionate, and accordingly the Appellant is required to respond to them.

[22] Question 11 requests information regarding the Appellant's residential address history from 2020 to the present, including move-in and move-out dates. The remaining questions in this group ask whether the Appellant lived at particular addresses and, if so, ask the periods of time of occupation. The Appellant gave slightly different reasons for her refusals for each of these questions, but these can be summarized as being overly broad, disproportionate, constituting a fishing expedition, irrelevant, speculative and, in one case, attempting to characterize the Appellant as a property investor. The Respondent again states, among other things, that the purpose of the questions is to objectively assess the Appellant's intentions during the period in light of her personal, family and work circumstances. Whether the Appellant had a history of short periods of occupancy may be relevant to determining the Appellant's intentions regarding the occupation of the Properties. Furthermore, comparing the Appellant's ties to one property in comparison to another is often considered relevant by this Court (see *Kniazev*, among many examples), and therefore questions regarding other potential residences during this period may be relevant. In addition, as above, these questions are not "fishing expeditions" as they are precise and directly related to the intentions of the Appellant, and providing responses to these questions does not require excessive amounts of effort or resources. I find that these questions are relevant and proper, and are sufficiently precise that they are not overbroad or disproportionate.

[23] Accordingly, the Appellant is required to respond to these questions.

Group Three: Refusals on the Basis that the Information Requested was Already in Documents Previously Provided (Questions 26, 29, 31, 43, 44, 49, 58 and 62)

[24] Generally the refusals in this group were made on the basis that the information requested was already in documents previously produced by the Appellant. Questions 26 and 43 ask for the estimated completion dates of the

Oakville Property and the Kingston Property respectively. The Appellant responded that the completion date is reflected in the closing documents already produced to the Respondent. Question 29 asks for supporting documentation regarding changes of address. The Appellant states that she had already produced that documentation to the Respondent. Questions 31, 49 and 62 ask whether the Oakville Property, the Kingston Property and the Bracebridge Property (respectively) were sold and requests the sale price of each; the Appellant states that the sale price is already reflected in documents previously produced to the Respondent.

[25] Questions 44 (discussed again below) and 58 ask whether the Kingston Property and the Bracebridge Property were the primary residential addresses of the Appellant and, if so, asked for the dates of occupation; in addition to the response to Question 44 discussed below, for both Questions 44 and 58 the Appellant states that a response was already provided in the list of documents.

[26] The Respondent states that the Appellant has not identified the specific document and page number she is referring to, and that if the document does not form part of the Appellant's book of documents then the Appellant should disclose the document to the Respondent. The Respondent states that the Appellant should provide a specific answer when asked for a date, time or figure.

[27] I agree with the Respondent. Simply stating that the response is in the documents provided is not a response to the question; that statement merely indicates where the answer might be found. Additionally, in her motion materials the Appellant did not indicate where the relevant information was to be found in the documents already provided.

[28] Accordingly, the Appellant is required to respond to these questions.

Group Four: Questions Relating to Occupation and Listing of Properties Where Respondent Alleges that Response is Insufficient (Questions 27, 32, 33, 44, 50, 51, 57, 65 and 66)

[29] Questions 27 and 44 ask whether the Oakville Property and the Kingston Property were the primary residential addresses of the Appellant and, if so, ask for the dates of occupation. The questions also ask for supporting documentation. The Appellant responded with general statements regarding intention and unforeseen circumstances but did not actually respond to the questions, and stated for Question

44 that any relevant documentation had already been provided, as noted above. Questions 32, 50 and 65 ask when the Appellant first contacted a real estate agent about selling the Oakville Property, the Kingston Property and the Bracebridge Property respectively; the Appellant stated that contact occurred only after it became clear that she could no longer occupy the property due to her changed circumstances. Questions 33, 51 and 66 ask whether the listings for the Oakville Property, Kingston Property and Bracebridge Property (respectively) advertised the relevant Property as having been previously occupied or not having previously been occupied. The Appellant stated that her understanding was that the listing reflected the condition of the property at the time of sale. Question 57 asked for the estimated completion date of the Bracebridge Property. The Appellant responded with a discussion of her general intention and her change of personal circumstances, but did not actually respond to the question.

[30] The Respondent states that the responses to this group of questions are evasive, unresponsive or unsatisfactory.

[31] A Court may compel responses to questions posed on an examination for discovery where the responses given "were essentially non-answers". See paragraph 48 of *Burlington Resources Finance Co. v The Queen*, 2015 TCC 71. That is a good description of the responses provided by the Appellant to this group of questions, which were indeed vague and generally unresponsive.

[32] Accordingly, the Appellant is required to provide substantive responses to these questions.

Group Five: Refusals Relating to Loans and Other Transactions Potentially Relating to the Properties (Questions 34(b), 35(b), 35(c), 36(b), 36(c), 37(b), 37(c), 48(a), 48(b), 55 and 63)

[33] Question 34(b) asks why a trust ledger statement indicated that a particular amount was paid to Richard Norris following the sale of the Oakville Property. The Appellant refused to answer the question on the basis that the trust ledger notation related to a private matter and is not relevant. The Trust Ledger Statement, provided by the Respondent, contains the following subject line: "Your sale to Banton/Beauchamp". The Statement itself appears to be a tabulation done by the Appellant's legal advisors listing uses of the funds received from the Appellant on the sale of the Oakville Property. As the payment to Richard Norris was specifically

listed as one of the uses of those funds, there is a reasonable possibility that the arrangement with Mr. Norris might be relevant to the Appellant's intentions regarding the Oakville Property. As well, a taxpayer's financial situation, particularly the taxpayer's means to afford living in the property on a longer term basis, has been found to be relevant. See, among a number of examples, *Bhalli v The King*, 2025 TCC 117, and *Hemani v The King*, 2025 TCC 31. Question 34(b) is very specific and relates directly to a potentially relevant document; it is not a fishing expedition. Finally, as stated above, privacy is not a valid ground for objecting to question. Accordingly, the Appellant is required to respond to Question 34(b).

[34] Questions 35(b) and (c) ask why the Appellant borrowed money from Thanh Lap Truong and why the relevant loan agreement states that the amount borrowed will be repaid when the Oakville Property is sold. The Appellant's response stated that the loan was a personal family loan provided to help with housing needs and general living expenses during a period of unexpected financial hardship, and that the repayment term was simply the repayment arrangement agreed upon between family members and was not related to a business or investment activity. The Appellant refused to provide further information on the grounds of privacy, irrelevance and disproportionality. Questions 36(b) and (c) and 37(b) and (c) were similar questions and responses in connection with loans from two other individuals. Questions 48(a) and (b) are similar to those Questions, but in respect of the Kingston Property. The Appellant refused to respond to Questions 36(b), 36(c), 37(b) and 37(c) on the same grounds as those presented for Questions 35(b) and (c), and provided a similar but not identical basis for her refusal to respond to Questions 48(a) and (b). Regarding Questions 35(c) and 48(b), the Respondent states that these questions were asked for the purpose of understanding documents that the Appellant provided at the objections stage or as part of her book of documents for the appeal, and has presented an affidavit, which includes the relevant documents, in support of that position. Regarding Questions 36(b), 36(c),37(b), 37(c) and 48(a), the Respondent argues that these responses are evasive, unresponsive or unsatisfactory.

[35] With respect to this group of questions, I find that the Appellant did provide some response to them. Although the responses were somewhat vague, I find that they did not quite rise to the level of "non-answers". Accordingly, I find that the Appellant is not required to provide more detailed responses to Questions 35(b), 35(c), 36(b), 36(c), 37(b), 37(c), 48(a) and 48(b). However, I note that the Respondent is entitled to pose follow-up questions, which may be numerous and

detailed as a result of the vague nature of the initial round of responses, and that the Appellant is not entitled to refuse to answer such follow-up questions until those follow-up questions have been asked.

[36] Question 55 asks whether anyone assisted the Appellant with the down payment for the Bracebridge Property, and for further information regarding that assistance, including contact information. The Appellant replied that she received personal family support intended to help her secure long-term stable housing for her family and that these were not business investments or joint ventures. I find that this is a "non-answer", and that therefore the Appellant is required to respond to this question.

[37] Question 63 asked why the Appellant sold the Bracebridge Property to Loan Phuong Thi Tran, and asked whether that purchaser was related to the Appellant. The Appellant stated that the purchaser was a member of her extended family and that the sale occurred because the Appellant was unable to occupy the property due to unforeseen personal and financial circumstances. The Appellant stated that she would not provide further personal details regarding family members on the grounds of privacy, irrelevance and disproportionate disclosure. The Respondent states that these questions were asked for the purpose of understanding documents that the Appellant provided at the objections stage or as part of her book of documents for the appeal, and has presented an affidavit in support of that position. I find that the response of the Appellant that the purchaser was a member of her extended family is sufficient, again noting that this does not preclude the Respondent from posing follow-up questions. However, I find that the response regarding the reason for the sale is a "non-answer" that requires a more substantive response. By providing documents relating to this point to the Respondent, the Appellant has already indicated that this transaction may be relevant. In addition, as noted above, permanence of occupation has been found by this Court to be relevant to the Rebate; as well, the reasons for an early departure from a residence are frequently a focus of this Court in this context (see, for example, *Talukdar v The King*, 2026 TCC 28 and *Sharma*). Furthermore, responses to these questions do not require excessive effort or resources; accordingly, they are not disproportionate. Finally, as noted above, privacy is not a valid basis for objecting to a question. For these reasons, the Appellant is required to respond to the portion of this question regarding the reason for the sale.

Group Six: Refusal to Provide Contact Information for Third Parties (Questions 21(b), 34(a), 35(a), 36(a), 37(a), 64)

[38] Each of these questions is a request by the Respondent for a telephone number, email address and home address for a particular individual. The individuals in question were lenders of money (Questions 21(b), 35(a), 36(a), 37(a)), a recipient of funds transferred by the Appellant (Question 34(a)) and the purchaser of the Bracebridge Property (Question 64). The Appellant refused to provide the information on various grounds, including the privacy rights of the individual, overbreadth, disproportionality, the question being a fishing expedition and relevance.

[39] With the exception of the individual identified in Question 21(b), the transactions to which these individuals are connected were each the topic of other questions addressed in this motion (namely Questions 34(b) and (c), 35(b) and (c), 36(b) and (c), 37(b) and (c) and 63, respectively). Accordingly, regarding the Appellant's view that Questions 34(a), 35(a), 36(a), 37(a) and 64 are overly broad, disproportionate, constitute a fishing expedition or are irrelevant, I refer to the discussion above. Regarding the Appellant's view that Question 21(b) is overly broad, disproportionate and constitutes a fishing expedition, again the Respondent states the Appellant referenced this loan in a letter sent to the Canada Revenue Agency (the "CRA"), submitted as part of the Respondent's motion materials. Specific questions following up on points raised by the Appellant in previous correspondence with the CRA does not constitute a fishing expedition. Furthermore, the effort and resources required to respond to this question are not so substantial as to make the question disproportionate.

[40] Regarding the Appellant's objection to producing contact information on the grounds of privacy or intrusiveness, subsection 95(4) of the Rules provides that "[a] party may on an examination for discovery obtain disclosure of the names and addresses of persons who might reasonably be expected to have knowledge of transactions or occurrences in issue in the proceeding, unless the Court orders otherwise." Or, as stated by this Court in *Teelucksingh v The Queen*, 2010 TCC 94 at paragraph 15(iii), "[t]he examining party is entitled to have the names and addresses of persons who might be expected to have knowledge of relevant facts…" This Court has previously required that a request for a telephone number, along with an address, is also proper (see, for example, *C C Gold Inc. v The Queen*, 2018 TCC 155, and *Malik*; see also *Ng v The Queen*, [2005] 1 CTC 2622 (TCC)) and has also

ordered the production of email addresses (see, again, *Ng*). Privacy or intrusiveness is not a valid objection to the requests made by the Respondent.

[41] I find that the Appellant is required to provide the information requested in Questions 21(b), 34(a), 35(a), 36(a), 37(a) and 64.

Group Seven: Refusal to Provide Documents on the Grounds That Already Provided (Questions 22, 39 and 53)

[42] In Questions 22, 39 and 53, the Respondent requests copies of the purchase and sale agreements for each of the three Properties. The Appellant refuses to provide the documents requested in these questions on the basis that the documents have already been included in the Appellant's list of documents and produced to the Respondent. The Respondent states that the documents previously provided by the Appellant to the Respondent were incomplete. The Respondent has provided an affidavit attaching the portions of the purchase and sale agreements provided by the Appellant to the Respondent; in each case only one to three pages of each agreement were provided. The Appellant argues that she has produced all relevant documents in her possession and control. However, the Appellant has not directly responded to the Respondent's argument; she has not clearly stated that, or why, she is not in possession of the remaining pages of the agreements of purchase and sale. In any case, in *506913 N.B. Ltd.*, this Court stated at paragraph 11(k) that "[i]t is not a valid objection that the examining party already knows the answer to the question". These agreements are clearly relevant to the appeal. The Appellant is required to produce to the Respondent the entirety of those agreements or explain why she is no longer in possession of the relevant pages.

[43] The Respondent has been successful in respect of a substantial majority of the questions in issue. Accordingly, the Respondent is entitled to the costs of this motion, in accordance with the Tariff, in any event of the cause.

Signed this 6th day of March 2026.

"Lara Friedlander"

Friedlander J.

CITATION:	2026 TCC 45
COURT FILE NO.:	2025-975(GST)G
STYLE OF CAUSE:	THUY BICH THI LE AND HIS MAJESTY THE KING
PLACE OF HEARING:	Ottawa, Ontario
DATE OF HEARING:	Motion in writing filed on January 26, 2026
REASONS FOR ORDER BY:	The Honourable Justice Lara G. Friedlander
DATE OF ORDER:	March 6, 2026

PARTICIPANTS:

For the Appellant:	The Appellant herself
Counsel for the Respondent:	James Whittier

COUNSEL OF RECORD:

For the Appellant:

Name:	N/A
Firm:	N/A

For the Respondent: Marie-Josée Hogue
Deputy Attorney General of Canada
Ottawa, Canada