

IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation: *Organization of Chartered Professional Accountants of British Columbia v. Nordine*,
2016 BCSC 1283

Date: 20160711
Docket: S159841
Registry: Vancouver

Between:

Organization of Chartered Professional Accountants of British Columbia

Petitioner

And

Solomon Nordine and Muneeb Ehsan

Respondents

Before: The Honourable Mr. Justice Kelleher

Reasons for Judgment

Counsel for the Petitioner:	Allen A. Soltan
Counsel for the Respondents:	Robert A. Kasting
Place and Date of Hearing:	Vancouver, B.C. March 4, 2016
Dates of Written Submissions:	March 9 and 30, 2016
Place and Date of Judgment:	Vancouver, B.C. July 11, 2016

[1] This is a petition brought by the Organization of Chartered Professional Accountants of British Columbia (“CPABC”) under s. 58 of the *Chartered Professional Accountants Act*, S.B.C. 2015, c. 1 (the “CPA Act”). The petitioner is seeking an injunction:

- (a) Restraining the respondents Solomon Nordine and Muneeb Ehsan from using or displaying in British Columbia the following designations or initials signifying those designations:
 - (i) “Professional Business Accountant”;
 - (ii) “PBA”;
 - (iii) “Registered Public Accountant”;

- (iv) “RPA”;
 - (v) “Professional Accountant” or “PA”.
- (b) Restraining the respondent Solomon Nordine from using or displaying in British Columbia the designation “United States Professional Accountant”.

The Petitioner

[2] CPABC was formed on June 24, 2015 by the amalgamation of three organizations:

1. the former Certified General Accountants’ Association of B.C. (CGA-BC);
2. the former Certified Management Accountants’ Society of British Columbia (CMABC); and
3. the former Institute of Chartered Accountants of British Columbia (ICABC).

[3] All three were statutory organizations. Prior to June 2015 CGA-BC was the registered body for Certified General Accountants (see: *Accountants (Certified General) Act*, R.S.B.C. 1996 c. 2); CMABC was the registered body for Certified Management Accountants (see: *Accountants (Management) Act*, R.S.B.C. 1996 c. 4); and ICABC was the registered body for chartered accountants in British Columbia (see: *Accountants (Chartered) Act*, R.S.B.C. 1996 c. 3).

[4] The membership of CPABC includes individuals who were members of CGA-BC, CMABC or ICABC immediately before June 24, 2015. They became chartered professional accountant members of CPABC pursuant to s. 78 of the *CPA Act*. CPABC includes, as well, individuals who have been newly admitted as chartered professional accountant members of CPABC since that time.

[5] CPABC currently has approximately 33,000 chartered professional accountant members.

The Respondents

[6] The respondent, Solomon Nordine, operates an accounting firm in the City of Surrey called Complete Accounting Solutions Inc. He is not a chartered professional accountant. He holds a “Diploma of Business Administration-Accounting” and a Bachelor of Business Administration from Okanagan University College. He holds an MBA-Accounting from the University of Phoenix (On-line). In November 2006, he became a Certified Public Accountant in the State of Colorado.

[7] Mr. Nordine has worked in public practice since 2003. In 2007, he founded Complete Accounting Solutions Inc. It has five full-time staff and provides accounting, taxation and assurance services to commercial clients.

[8] In February 2013, he obtained the designation of Registered Public Accountant (“RPA”) in British Columbia. At the time, this was granted through the Registered Public Accountants of Alberta.

[9] In January 2015, he became a Professional Business Accountant.

[10] The Professional Business Accountants' Society of B.C. was incorporated in January, 2015. Mr. Nordine has been its president since incorporation. He is also president of the Registered Public Accountants' Association of B.C., a position he has held since it was incorporated in 2014.

[11] Mr. Nordine is, as well, a member of the board of directors of the Professional Business Accountants Society of Canada.

[12] Angel Meinecke is the president of the Registered Professional Accountants Association of Canada. She describes the organizations as follows in her affidavit:

4. In 1984, a national organization called the "Consulting Public Accountants Association of Canada" was incorporated as a non-profit society under federal legislation. In 1993, it changed its name to the Registered Professional Accountants Association of Canada. The primary purpose of the national organization was to set national standards for Registered Professional Accountants, or Registered Public Accountants. The designation of these accountants varied, as the names "professional" and "public" were used by different provincial organizations.

...

7. In 1993, a provincially incorporated society was registered in British Columbia called The Registered Public Accountants Association of British Columbia. A new society called Registered Public Accountants Association of British Columbia was incorporated in British Columbia in 2014.

8. Historically, the designation "RPA" was issued throughout Canada to qualified accountants by the governing provincial society. ... As of January 1, 2015, no further RPA designations are being awarded to accountants through the governing provincial societies. The use of the designation RPA by any accountants with a currently designated RPA terminates on October 31, 2016.

9. As a consequence of the termination of granting RPA designations to qualified accountants, a new federal organization was incorporated on January 2, 2015 called the Professional Business Accountants' Society of Canada. An application was also made for the registration of a trademark for the initials "PBA", which was the designation for Professional Business Accountant or Public Business Accountant, depending upon the jurisdiction. ... At approximately the same time that the federal organization was incorporated, new societies were incorporated in Alberta, Ontario, British Columbia, and Nova Scotia (for the Atlantic provinces). The name of the new society in British Columbia is the Professional Business Accountants' Society of British Columbia. It was incorporated on January 14, 2015.

10. Unlike chartered accountants (CA's), Certified Management Accountants (CMA's), or Certified General Accountants (CGA's), Registered Public Accountants (RPA's) and now Professional Business Accountants (PBA's) are not continued under or governed by legislation.

...

12. Currently the national organization is called the "Professional Business Accountants Society of Canada". It is responsible for marketing, public relations, and setting national standards for what have historically been known as Registered Professional/Public Accountants (RPA's) and are now known as Professional/Public Business Accountants (PBA's). The national organization has no individual members, but its Board of Directors is comprised of individual members elected by the various provincial organizations. The provincial societies are responsible for qualifying students and issuing designations, ensuring that national standards are met and governing and disciplining its members. All qualified accountants become members of their provincial societies.

13. Currently, there are four provincial organizations. The Atlantic organization is responsible for governing members in the four Atlantic provinces; the Alberta organization is responsible for governing members in Alberta, Saskatchewan, Manitoba, Yukon, Nunavut and the Northwest

Territories. The British Columbia and Ontario organizations govern the members in their respective provinces. There is currently no organization in the province of Québec.

[13] The respondent, Muneeb Ehsan, is an accountant at Complete Accounting Solutions. He has the designation of Registered Public Accountant from the Registered Public Accountants Association of Alberta and the designation of Professional Business Accountant from the Professional Business Accountants Association of British Columbia. He achieved both these designations in February 2014.

The Legislation

[14] Sections 44 to 47 of the *CPA Act* are relevant to the petition:

44 (1) A chartered professional accountant member in good standing may use or display the designation “professional accountant” and the designation “Chartered Professional Accountant” or the initials “CPA” signifying that designation.

(2) A chartered professional accountant member in good standing who is a fellow may use or display the designation “Fellow of the Chartered Professional Accountants” or the initials “FCPA” signifying that designation.

(3) A member in good standing described in section 36 (b) [*classes of members*] may use or display the designation “Associate of the Chartered Professional Accountants” or the initials “ACPA” signifying that designation.

(4) A member in good standing described in section 36 (c) may use or display the designation “Associate Accounting Technologist” or the initials “AAT” signifying that designation.

(5) A person on whom the board has conferred honorary membership under section 37 [*honorary members*] may use or display the designation “Chartered Professional Accountant, Honorary” or the initials “CPA (Hon.)” signifying that designation.

(6) A professional accounting corporation and a registered firm may use or display the designation “Chartered Professional Accountant” or the initials “CPA” signifying that designation.

(7) Subsection (6) only applies to a registered firm that is a partnership, including a limited liability partnership, if

(a) each partner resident in British Columbia is a chartered professional accountant member in good standing or is a professional accounting corporation, and

(b) each partner that is not resident in British Columbia and not a chartered professional accountant member or a professional accounting corporation is

(i) a member of a body of chartered professional accountants, chartered accountants, certified management accountants or certified general accountants incorporated by an enactment that corresponds to this Act in a province or Bermuda, or

(ii) a corporation recognized and approved for the practice of public accounting by a body of chartered professional accountants, chartered accountants, certified management accountants or certified general accountants incorporated by an enactment that corresponds to this Act in a province or Bermuda.

(8) A person authorized under subsection (1), (2), (3), (4), (5) or (6) to use or display a designation or initials signifying that designation in the English language is also authorized to use or display the designation or initials signifying that designation together with their equivalent in a language other than English.

(9) The use or display of a designation or initials signifying that designation under this section must comply with the bylaws.

45 (1) Except as authorized by this Act, and in the case of legacy designations, as authorized or required by the bylaws, a person must not

(a) use or display

(i) a designation or the initials signifying a designation authorized to be used or displayed under section 44 (1), (2), (3), (4), (5) or (6), or

(ii) a legacy designation,

(b) use or display in a language other than English a designation or the initials signifying a designation that is equivalent to the corresponding designation or initials referred to in paragraph (a), or

(c) in any other manner, imply, suggest or hold out that the person is a person entitled to use or display a designation or the initials signifying a designation referred to in paragraph (a), or otherwise is a chartered professional accountant, or possesses accounting qualifications granted or approved under the bylaws.

(2) A person must not, in any manner, imply, suggest or hold out that the person is a certified public accountant or a certified public auditor or use or display the designation "certified public accountant" or "certified public auditor" unless

(a) the person is a chartered professional accountant member in good standing,

(b) the designation or initials are used or displayed together with and follow the designation "Chartered Professional Accountant",

(c) the use or display is accompanied by the name of the jurisdiction where the designation "certified public accountant" or "certified public auditor" were granted, and

(d) the jurisdiction where the designation "certified public accountant" or "certified public auditor" were granted authorizes the person to use and display it in that jurisdiction.

(3) A professional accounting corporation or a registered firm must not, in any manner, imply, suggest or hold itself out as a certified public accountant or a certified public auditor or use or display the designation "certified public accountant" or "certified public auditor".

(4) Subject to section 44 (1), a person must not use or display the designation "professional accountant" or the initials "PA" signifying that designation or, in any manner, imply, suggest or hold out that the person is a professional accountant.

46 Subject to section 47, this Act does not affect the right of a person who is not a member to practice as an accountant or auditor in British Columbia.

47 (1) The practice of professional accounting comprises one or more of the following services:

(a) performing an audit engagement and issuing an auditor's report in accordance with the standards of professional practice published by the Chartered Professional Accountants of Canada, as amended from time to time, or an audit engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;

(b) performing any other assurance engagement and issuing an assurance report in accordance with the standards of professional practice published by the Chartered Professional Accountants of Canada, as amended from time to time, or an assurance engagement or a report purporting to be performed or issued, as the case may be, in accordance with those standards;

(c) issuing any form of certification, declaration or opinion with respect to information related to a financial statement or any part of a financial statement, on the application of

(i) financial reporting standards published by the Chartered Professional Accountants of Canada, as amended from time to time, or

(ii) specified auditing procedures in accordance with standards published by the Chartered Professional Accountants of Canada, as amended from time to time.

(2) No person, other than a chartered professional accountant member in good standing, a professional accounting corporation or a registered firm that is authorized by the CPABC to do so, may provide or perform the services referred to in subsection (1).

(3) Subsection (2) does not apply to the following:

(a) a member who is not authorized by the CPABC to provide or perform the services referred to in subsection (1) or a student if the member or student is providing or performing the services referred to in subsection (1) under the direct supervision and control of a chartered professional accountant member in good standing, a professional accounting corporation or a registered firm that is authorized to provide and perform the services referred to in subsection (1);

(b) a person performing a service for academic research or teaching purposes and not for the purpose of providing advice to a particular person;

(c) an employee in relation to services provided to her or his employer or in her or his capacity as an employee of an employer that is not a registered firm;

(d) a person providing advice based directly on a declaration, certification or opinion of a chartered professional accountant member in good standing, a professional accounting corporation or a registered firm that is authorized to provide and perform the services referred to in subsection (1);

(e) a person providing bookkeeping services, consulting services or income tax return preparation and processing services that do not purport to be based on the standards of the Chartered Professional Accountants of Canada;

(f) a person acting pursuant to the authority of any other Act.

[Emphasis added.]

[15] It is noteworthy that the Act does not prohibit a non-member from practicing as an accountant or auditor. See Section 46.

[16] That is in contrast with, for example, the regulation of the practice of law. Under the terms of the *Legal Profession Act*, SBC 1998, c. 9, s. 15 prohibits persons other than practicing lawyers from engaging in the practice of law (subject to listed exceptions). Section 46 of this Act makes it clear that a non-member may practice as an accountant.

[17] There are, however, a number of activities which an accountant who is not a member is not entitled to carry out. Those are set out in s. 47(1)(a), (b), and (c).

[18] Sections 44 and 45 of the *CPA Act* reserve various professional designations for the exclusive use of members of CPABC as well as registered firms and professional corporations under the *CPA Act*. This includes the designations “professional accountant”, and “Chartered Professional Accountant” as well as the foreign accounting designation “certified public accountant”.

[19] Section 45 prohibits non-members from misleading the public by using or displaying any professional designation that is reserved for the exclusive use of members of CPABC. Persons are prohibited from using or displaying initials signifying those professional designations or otherwise implying, suggesting or holding

out that they possess any of those professional designations.

[20] Among other things, these provisions expressly prohibit persons who are not members of CPABC from making use in British Columbia of the professional designation “professional accountant” the initials “P.A.” to signify that designation or the United States professional accounting designation “certified public accountant”. The provisions also prohibit non-members from implying, suggesting or holding out that they are professional accountants or certified professional accountants or that they possess accounting qualifications granted or approved under the bylaws of CPABC.

The Facts

[21] On October 1, 2015, the plaintiff’s counsel wrote to Mr. Nordine complaining that on the website of Mr. Nordine’s firm, he used designations that were prohibited by the *CPA Act*. The relevant part of the letter provides:

CPABC has asked us to write to you to express its concerns about your use of the designations “Canadian Registered Public Accountant - RPA”, “Professional Business Accountant - PBA”, and “United States Professional Accountant” on your website (<http://www.completeaccounting.ca/about/our-team/>).

Under sections 44(1) and 45(1) of the *CPA Act*, the designation “professional accountant” is reserved in British Columbia for the exclusive use of Chartered Professional Accountant members of CPABC. Section 45(4) of the *CPA Act* prohibits anyone else from using or displaying the designation “professional accountant” or the initials “PA” signifying that designation, or in any manner implying, suggesting, or holding out that the person is a professional accountant.

Your use of the designations “Canadian Registered Public Accountant - RPA”, “Professional Business Accountant - PBA”, and “United States Professional Accountant” is contrary to section 45(4) of the *CPA Act*. It implies, suggests or holds out that you are a professional accountant, when you are not in fact a Chartered Professional Accountant member of the CPABC.

Your use of “United States Professional Accountant” also appears to contravene section 45(2) of the *CPA Act*, by implying or suggesting that you are a US certified public accountant, when only Chartered Professional Accountant members of CPABC are entitled to use or display such foreign professional accounting designations in British Columbia.

[22] On the website of Complete Accounting Solutions, as it appeared in November 2015, Mr. Nordine used the designation “Professional Accountant”. The website also described him as a “Canadian Registered Public Accountant - RPA”, “Professional Business Accountant - PBA”, and a “United States Accountant”.

[23] The letter of October 1 reflects the fact that the website had previously referred to Mr. Nordine as a “United States Professional Accountant”.

[24] Mr. Nordine replied on October 9, but not in his personal capacity. He replied using the letterhead of the Professional Business Accountants’ Society of British Columbia. In the letter, the Society asks for some time because of the unavailability of its legal counsel.

[25] In due course, Mr. Nordine’s counsel, representing the Professional Business Accountants Society of British Columbia and Professional Business Accountants Society of Canada, replied. Issue was joined and

this hearing was scheduled.

[26] The material before me includes evidence of administrative policy and interpretation.

[27] It appears that in 2015, Mr. Nordine wrote to the Minister of Advanced Education on behalf of the Registered Professional Accountant's Association of British Columbia. His correspondence is not in evidence but it seems to have been an expression of concern about the breadth of the *CPA Act* and its possible impact on Mr. Nordine's organization.

[28] Claire Avison, an assistant deputy minister in the Ministry of Advanced Education, replied on behalf of the Minister on April 15, 2015. The reply reads in relevant part:

In your correspondence you have expressed concern about provisions in the Bill that restrict the use of professional titles and the practice of certain accounting activities. You have requested amendments to the Bill to address these concerns.

I understand that you have spoken with the Ministry of Advanced Education staff and are aware that Bill 4 was passed by the Legislative Assembly of British Columbia on March 4, 2015, and is now an Act. Therefore, there is no possibility of amendment at this time.

...

The *Chartered Professional Accountants Act* does not attempt to take away the right of Registered Public Accountant's Association of British Columbia (RPAABC) members to use their existing titles, to practice assurance services, or to issue opinions. It also does not interfere with RPAABC efforts to re-brand as the Professional Business Accountant's (PBA) Society of British Columbia, or launch a PBA education program.

The *Chartered Professional Accountants Act* does not prohibit use of the terms "registered public accountant" or "professional business accountant" by members who are not members of CPABC. The restrictions in s. 45 of the *Chartered Professional Accountant's Act* are limited to use of specific titles, such as the titles "chartered professional accountant" (CPA) or "professional accountant". Use of the "professional accountant" title is restricted for consumer protection purposes. The "professional accountant" title is a derivation of the regulated CPA designation and is susceptible to public perception that a person using the title has met CPABC standards, is regulated by the CPABC, and, through the CPA legislation and Government's powers in relation to CPA Bylaws, is subject to some degree of Government oversight. Other legislation in British Columbia restricts the use of similar "professional" titles for consumer protection purposes; for example, the *Engineers and Geo-Sciences Act* and the *Foresters Act* restrict use of the term "professional" to members of the professional associations incorporated under those acts.

Section 47 of the *Chartered Professional Accountants Act* also has a consumer protection purpose. It is intended to restrict persons who are not CPABC members from holding their audit and assurance work out as having been performed in accordance with the Chartered Professional Accountants of Canada (CPA Canada) standards. The restriction does not apply to compilation engagements. If an accountant who is not a CPABC member strives to perform audit or assurance work in accordance with CPA Canada standards, doing so would not be a violation of s. 47 as this benefits both the public and the practice of accounting. However, it would be contrary to s. 47 if the same accountant were then to make representations to clients or the public that his or her work has been done in accordance with CPA Canada standards.

This protection is in place because audit and assurance engagements pose a higher risk to the public. As you know, when accountants perform these activities, they are giving opinions upon which third parties will rely to make financial and other decisions. Only CPAs are accountable to provincial and national CPA bodies, and are specifically trained and regulated to meet CPA standards. Therefore, only CPAs should be able to guarantee to the public that their work has been performed

according to those standards.

Section 46 of the *Chartered Professional Accountants Act* explicitly states that, subject to s. 47, the *Chartered Professional Accountants Act* does not affect the right of a person who is not a CPA member to practice as an accountant or auditor in British Columbia.

...

Most other provinces in Canada have recently introduced or passed legislation to unify the chartered accountant, certified general accountant, and certified management accountant organizations into new CPA organizations, and the provisions in British Columbia's *Chartered Professional Accountants Act* are generally consistent with other provinces' legislation in these respects. You may wish to consult with Registered Public Accountant and/or Professional Business Accountant associations in other provinces to determine how they have approached the issues you have raised in your correspondence.

...

Jurisdiction

[29] This application is pursuant to s. 58 of the *CPA Act*:

58 (1) The CPABC may apply to the court for an injunction restraining a person from contravening this Act or the bylaws.

(2) The court may grant an injunction under subsection (1) if the court is satisfied that there is reason to believe that there has been or will be a contravention of this Act or the bylaws.

Principles of Statutory Interpretation

[30] The approach to be taken to the interpretation of a legislative enactment is described in *Bell ExpressVu v. Rex*, 2002 SCC 42 at para. 26. The Supreme Court of Canada adopted the formulation in Elmer Driedger, *Construction of Statutes*, 2nd ed. (Toronto: Butterworth & Co., 1983) at 87:

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

The Court noted that this approach is buttressed by s. 12 of the *Interpretation Act*, R.S.C. 1985, c. I-21.

[31] British Columbia's *Interpretation Act*, R.S.B.C., 1996 c.28, s. 8, is to the same effect as s. 12 of the Federal statute. Section 8 provides:

8 Every enactment must be construed as being remedial, and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

[32] Other principles of interpretation apply if there is ambiguity as to the meaning of a provision. If there is ambiguity, there are three principles to be considered in this case.

[33] First, legislation is presumed not to be intended to abolish, limit or otherwise interfere with the previous rights of subjects: see Ruth Sullivan, *Sullivan on the Construction of Statutes*, 6th ed. (Markham, Ont: LexisNexis, 2014) at para. 15.37 [*Sullivan*].

[34] Second, administrative policy and interpretation are not determinative but are entitled to weight and can be an important factor in case of doubt about the meaning of legislation: *Sullivan* at para. 23.119 citing *Nowegijick v. The R.*, [1983] 1 S.C.R. 29 at 37.

[35] Third, the Supreme Court of Canada in *Laporte v. College of Pharmacists of the Province of Québec*, [1976] 1 S.C.R. 101 [*Laporte*], held that statutes creating professional monopolies must be strictly construed.

[36] The petitioner seeks an injunction enjoining the respondents from: (1) displaying the name “Professional Business Accountant”; (2) displaying the initials “PBA”; (3) using or displaying the name “Registered Public Accountant”; (4) displaying the initials “RPA”; (5) displaying the words “Professional Accountant” or the initials “PA”; (6) displaying the words “US Professional Accountant”.

[37] I will address each of these separately.

(1) Use or Display of “Professional Business Accountant”

[38] The petitioner relies on s. 45(4) and these specific words:

...a person must not ... in any manner imply, suggest or hold out that the person is a professional accountant.

[39] The petitioner argues that referring to oneself as a “professional business accountant” or using the initials “PBA” implies, suggests, or holds out that one is a professional accountant. The petitioner argues that calling oneself a “professional business accountant” implies that one is a professional accountant of a particular kind.

[40] The petitioner relies on a decision of the Alberta Court of Appeal, *R. v. Langley* (1959), 23 D.L.R. (2d) 285. The question there was whether use of the designation “certified public accountant” breached s. 17 of the *Alberta Chartered Accountants Act*, R.S.A. 1955, c. 38, that provided:

17(1) No person shall take or use the designation of ‘Chartered Accountant’ or the initials “‘FCA’”, “‘ACA’”, or “‘CA’”, either alone or in combination with other words or any name, title or description implying that he is a chartered accountant, or any name, title, initials or description implying that he is a certified accountant or an incorporated accountant, unless he is a member of the institute in good standing and registered as such.

(emphasis added)

[41] The statutory language at issue in *Langley* was less permissive than that which is found in the *CPA Act*. In *Langley*, the statute specified: “No person shall take or use the designation... either alone or in combination with other words”. By contrast, the *CPA Act* makes no mention of a prohibition on any combination of the words. It states that the specific titles as they appear in the *CPA Act* must not be used.

[42] *Certified General Accountants v. American Institute*, 2013 ONSC 7111, provides useful guidance regarding the interpretation of words placed in double quotation by the legislature. The Court concluded that “the use of double quotes around each abbreviation leads to the conclusion that it is the specific permutation of letters and punctuation as opposed to each individual letter that is protected” (at para. 38).

[43] The Court goes on at para. 42:

The legislature chose to add double quotes around the protected designations and use the phrase “in combination with” instead of simply “with.” In choosing narrower language and punctuation, the legislature narrowed the possible permutations of designations that are prohibited.

[44] The protected designations in the *CPA Act* are likewise enclosed with double quotations. In addition, as alluded to above, there is no mention that the protected designations cannot be used “in combination with” other words. If the legislative aim was to prohibit the use of any of the words, in any combination, the statute could readily have been drafted that way. Following the analysis in *Certified General Accountants*, the legislature deliberately restricted the prohibition regarding the use of the designations to that which is specified in the double quotations.

[45] In *Langley*, the majority of the Alberta Court of Appeal panel held that the designation “certified public accountant” implied that the person was a certified accountant, contrary to the statute, notwithstanding the insertion of the additional word “public” between “certified” and “accountant”:

...Can a person take himself out of the provisions of the statute by adding a qualifying adjective between the words “Certified” and “Accountant”? I think not. The addition of such a qualifying adjective would denote the particular kind of an accountant such a person is, but the implication would continue to remain that he is a certified accountant, although of a particular kind. Thus, in the instant case, in the advertisement, by the use of the expression “Certified Public Accountant”, the respondent implied that he is a certified accountant of a particular kind. I am of the opinion that the insertion of the word “Public” between the words “Certified” and “Accountant”, does not prevent the full force of the statute applying to make such use an offence.

(at 292)

[46] Chief Justice Ford, dissenting, concluded that there was too much uncertainty in the meaning of the words “certified accountant” to conclude that the words should be expanded to include certified public accountant. He said:

...A reasonable doubt in the interpretation of the statute should be resolved in favour of the respondent.

(at 291)

[47] I do not derive particular assistance from *Langley*. It is of limited help to import the conclusion of a different court in a different jurisdiction interpreting the words of a different statute. For the same reason, I find much of the case law put forth by counsel not to be of great assistance.

[48] In the present case, the respondents were clearly operating within the law prior to the enactment of the *CPA Act*. The issue I must determine is the extent to which the new legislation has restricted the respondents’ right to continue to use previously permitted designations.

[49] The difficulty is determining what the legislation intended by the term “professional accountant”. The term is not defined in the Act.

[50] As the respondent points out, it is not simply someone who practices as an accountant or auditor. That

is expressly permitted by s. 46.

[51] The respondent argues that a professional accountant is one who carries out audit engagements and other assurance engagements within the meaning of s. 47.

[52] The matter is not free of ambiguity. One supposes that a “professional accountant” is arguably something more than an accountant who carries out the functions in s. 47.

[53] It is noteworthy that the term “professional” has more than one potential meaning in this context. In the *Canadian Oxford Dictionary* (Oxford University Press, 1998) *sub verbo* “professional”, one meaning is: “of or belonging to or connected with a profession”. But another is: “engaged in a specified activity as one’s main paid occupation (compare AMATEUR)”.

[54] It is entirely possible that the legislation intended “professional accountant” to mean persons engaged in the activities in s. 47. It is not clear that it goes beyond that.

[55] I conclude there is an ambiguity. I must therefore consider other principles of interpretation.

[56] The first principle to consider is that legislation is not intended to abolish, limit or otherwise interfere with the previous rights of subjects.

[57] The Professional Business Accountants Society of Canada, and that of British Columbia, were both incorporated in January 2015 as a result of bringing to an end the use of the accounting designation “RPA” and the creation of a new designation “PBA”. This is a program to train and monitor accountants who are not CPAs.

[58] The *CPA Act* came into force in June 2015. The interpretation urged by the petitioner would have the effect of taking away the right of the respondent Nordine to use the designation of Professional Business Accountant.

[59] Second, it is noteworthy that the interpretation of the Ministry of Advanced Education is of the view that the Act does not take away the efforts of the Professional Business Accountants’ Society of B.C. but rather protects the CPA designation.

[60] It was put this way in *Sullivan* at para. 23.112:

Deference to administrative interpretation is often grounded in the administrator’s specialization. Judicial interpreters tend to be generalists. Although they are experts in the art of interpretation, they are not necessarily experts in the interpretation of any one statute. Normally they have only limited, non-systematic contact with particular enactments and at the appellate level they are remote from the factual and human context in which the legislation operates. By contrast, non-judicial interpreters often are specialists. Because of their focus on the limited body of legislation, they are likely to be fully conversant with the scheme of “their” act and regulations and with the factual context in which this legislation operates. They may have been participants in the planning and drafting of the legislation. If the legislation is complex or technical in character, they may have a specialized knowledge exceeding the capacity of most courts.

[61] Third, the principle that emerges from *Laporte* is that statutes creating professional monopolies must be strictly construed. Thus, where there are two possible interpretations, the law should avoid the interpretation which favours the monopoly.

[62] In *Laporte*, de Grandpré J., speaking for the Court at 102–103, adopted the following passage from the reasons of Taschereau J., as he then was, in *Pauze v. Gauvin*, [1954] S.C.R. 15:

The statutes creating these professional monopolies, sanctioned by law, access to which is controlled and which protect their members in good standing who meet the required conditions against any competition, must however be strictly applied. Anything which is not clearly prohibited may be done with impunity by anyone not a member of these closed associations.

[63] All three of these principles of interpretation point to an answer in the respondent's favour.

(2) Displaying or Using “PBA”

[64] I have already concluded that using the name “Professional Business Accountant” is not prohibited by s. 45(4). The same must be said for its initials, “PBA”. They do not imply, suggest or hold out that the displayer is a professional accountant within the meaning of the Act.

(3) Display or Use of “Registered Public Accountant”

[65] I am not persuaded that the words “Registered Public Accountants” implies, suggests or hold out that the person is a professional accountant.

[66] There is no use of the term “professional”.

[67] In any event, the evidence is that the designation is no longer given out and its use will end entirely in October, 2016, four months from now.

(4) Displaying or Using the Initials “RPA”

[68] What I have said about Registered Professional Accountant is equally applicable to “RPA”. This use will be eliminated in a few months.

(5) Display or Use of “Professional Accountant” or the Initials “PA”

[69] The respondents concede that Mr. Nordine used the term “Professional Accountant” before the legislation came into force. Mr. Nordine removed references to these words in the description of the respondents, but did not notice that the words “Professional Accountant” appeared under the pictures of the two respondents. When this came to their attention the words were voluntarily removed. At the time of the hearing of the petition these words were not being used by either respondent.

[70] In the circumstances, there is no need for an injunction to require these respondents to remove words which are no longer being displayed. This is correspondingly true for the initials “PA”.

(6) Displaying the Words “United States Professional Accountant”

[71] The respondent Nordine is a Certified Public Accountant in the State of Colorado. He held himself out as a “United States Professional Accountant” on his website prior to June 2015. After the *CPA Act* came into effect, he did not. Thereafter, he held himself out as a “United States Accountant” to which the petitioner does not object.

[72] The website of a company he was associated with indicated in November 2015 that he was a “United States Professional Accountant”. Since that time, the word “Professional” has been removed and he is held out on the site as a “United States Accountant”. No objection is taken to this. The description “United States Professional Accountant” is not being used. In the circumstances, it is not necessary or appropriate to enjoin the use of these words.

Conclusion

[73] The petition is dismissed. The respondents are entitled to costs at Scale B.

“The Honourable Mr. Justice S.F. Kelleher”