

OPCA / Pseudolaw — Reference Brief

Key Canadian Authorities and Arguments

1. The OPCA Problem — Meads v. Meads (2012 ABQB 571)

This is the governing Canadian decision and must be confronted directly. Associate Chief Justice Rooke produced an exhaustive 186,000-word judgment cataloguing and debunking what Canadian courts formally call **Organised Pseudolegal Commercial Arguments (OPCA)**.

The court specifically identified and rejected:

- The "natural person" / "legal personality" split as a basis for tax exemption
- The "strawman" birth certificate argument
- Arguments that the ITA does not apply to natural persons
- Disclaimers on tax returns asserting reserved rights

The court labelled these *pseudolaw* — not because the underlying philosophical distinctions are wrong in the abstract, but because Canadian courts have uniformly held they have no operative legal effect on ITA obligations.

Links:

[Meads v. Meads, 2012 ABQB 571 — CanLII](#)

[Full judgment PDF — Alberta Courts](#)

2. The ITA Definition Problem

The Ontario *Income Tax Act* defines "**person**" to include "any body corporate and politic, and the **heirs**, executors, administrators or other legal representatives of such person." The federal ITA uses equivalent language.

Note specifically: **heirs are explicitly included**. The legislature did not exempt the natural Heir — it captured heirs by name.

Links:

[Ontario Income Tax Act — CanLII](#)

[Federal Income Tax Act — Justice Laws](#)

3. The "Freeman/Detaxer" Track Record

Around 2000, Canadian pilot Eldon Warman promoted anti-tax ideas through his website *Detax Canada*, asserting that government authority over an individual arises from a contract, and instructed followers to use disclaimers in income tax returns and reject CRA correspondence.

Every court that encountered these arguments rejected them entirely.

A legal scholar noted that "*arguments that the Canadian courts don't have jurisdiction over a person in Canada are simply going to fail.*"

Links:

[Wikipedia — Freeman on the land](#)

[Eldon Warman — Detax Canada \(archived\)](#)

[CRA — Tax schemes and tax protesters](#)

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