Canada

Ira Nishisato
Borden Ladner Gervais LLP, Toronto
inishisato@blg.com

1.	**What are the basic criteria for the courts of your jurisdiction to allow enforcement of a foreign judgment?**

The enforceability of a foreign judgment in Canada depends on the jurisdiction in which it was issued, the nature of the judgment and the Canadian province in which recognition and enforcement is sought. There are two basic routes by which you can enforce a foreign judgment in Canada. The first is the common law route and the second is by way of reciprocal enforcement legislation, such as the *Reciprocal Enforcement of Judgments (U.K.) Act*, when the judgment in question is issued by a jurisdiction governed by such legislation.

The common law method

The formal requirements for enforcing a foreign judgment under the common law are well-established. Under the longstanding test established in *Morguard Investments Ltd. v. De Savoye*,[1] to be presumptively enforceable in Canada, a foreign judgment must (i) relate to a money judgment; (ii) be final; and (iii) have been issued by a court with jurisdiction over the matter. However, this test has been qualified and adjusted over the past 30 years, making the individual characteristics of the foreign judgment important.

Regarding the first issue, money judgments are enforceable as long as they are for a fixed sum of money and not a penalty or tax.[2] Typically, a foreign judgment is evidence of a debt.[3] However, following the decision in *Pro Swing Inc. v. Elta Golf Inc.*, non-monetary judgments (including permanent injunctive relief) may be enforceable in certain circumstances if they are clear and specific, and final in nature. This issue is discussed in greater detail below.

Regarding the second issue, the common law has traditionally required that the judgment be final rather than interlocutory in nature.[4] The foreign judgment must be final and *res judicata* in the foreign jurisdiction. This typically means that the judgment

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1 *Morguard Investments Ltd. v. De Savoye*, [1990] 3 S.C.R. 1077

2 Pitel & Rafferty, *Conflict of Laws*, 2ed, (Irwin Law: Toronto, 2016) at 179) [*Irwin*]

3 *Pro Swing*, at para. 11.

4 *Ibid*.

must be final in the sense that the court that made it no longer has the power to rescind or vary it. If this is the case, the finality of the judgment is not altered by reason of the fact that the judgment is under appeal.[5] Nevertheless, while a pending appeal may not affect the "finality" of a foreign judgment *per se*, a Canadian court can grant a stay of the recognition and enforcement proceeding pending the outcome of the appeal in the foreign jurisdiction. In recent times, the courts' attitude towards this requirement appears to have softened. The Ontario Court of Appeal has stated that "in an age where the rules of private international law are evolving to accommodate the increasingly transnational nature of commerce, [we] see no reason why [enforcement] should be precluded by those rules just because the foreign order to be recognized is not final."[6]

Regarding the third issue, the Canadian court must be satisfied that the foreign court was a court of "competent jurisdiction". Such circumstances require that there was "a real and substantial connection between the rendering jurisdiction and the subject matter of the action." A foreign court will be viewed as having a real and substantial connection to an action where the Canadian court would have exercised jurisdiction over the action in similar circumstances. There are three ways to meet this part of the test:[7]

(i) "submission", which can occur by contract where the parties agree that courts of a country are to have either exclusive or non-exclusive jurisdiction over their disputes;

(ii) "presence", which applies when the defendant is resident, even temporarily, within the territorial jurisdiction of the foreign forum, or in the case of a corporation, when it is located or carries on business in that territory; and

(iii) "assumed jurisdiction", by demonstrating that there is a "real and substantial connection" between the dispute and the foreign forum[8] by applying the test as set out in *Van Breda*.[9] The Supreme Court set out a list of non-exhaustive "presumptive connecting factors" in tort cases to be considered in determining whether the assumption of jurisdiction is appropriate:

- the defendant is domiciled or resident in the province;

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5 *Four Embarcadero Center Venture v. Kalyn* (1988), 65 O.R. (2d) 551, at 563; see also, *Monteiro v. Toronto Dominion Bank (2006),* 206 O.A.C. 281 (Ont. Div. Ct.), at para. 27; *Continental Casualty Co v. Symons Estate*, 2015 ONSC 6394 at paras. 20-49.

6 *Re Cavell Insurance Co*. (2006), 80 OR (3d) 500 at para. 54. This case involved the enforcement of a UK court order for a corporate scheme of arrangement by way of an application to the Ontario court under a specific Ontario statute, the *Reciprocal Enforcement of Judgments (UK) Act*, R.S.O.1990, c.R.6. Those facts may serve to narrowly limit the application of the comment of the Ontario Court of Appeal.

7 *Irwin supra* note 10 at 171-173.

8 *Beals v. Saldanha,* [2003] 3 SCR 416, at para. 19.

9 2012 SCC 17.

- the defendant carries on business in the province;
- the tort was committed in the province; and
- a contract connected with the dispute was made in the province.

Where a plaintiff successfully establishes the presence of any of these connecting factors, a rebuttable presumption of jurisdiction arises. On the other hand, Canadian courts have refused to give effect to foreign judgments that have not met the "real and substantial connection" criteria. In *Braintech Inc. v. Kostiuk*,[10] for example, the British Columbia Court of Appeal refused to enforce a libel judgment issued by a Texas court respecting a libel published on an Internet bulletin board that could be read throughout the world. The Court concluded that the Plaintiff would have to offer better proof that the Defendant had committed the tort in the State of Texas than the mere possibility that someone in that jurisdiction might have reached out to cyberspace to bring the defamatory material to a screen in Texas. The British Columbia Court of Appeal, in reaching its decision, inquired into a number of factors, including the party's residence, the party's commercial activities in Texas, and the nature of any juridical advantage. It also considered what effect a finding of "real and substantial connection" in *Braintech* would have on subsequent cases.

Assuming the criteria for enforcement of a foreign judgment are met, and subject to any of the permitted defences, Ontario courts will assist the judgment creditor by allowing it to use the Court's enforcement mechanisms.[11]

Legislation method

Most Canadian provinces have created a more streamlined process for enforcing judgments from particular jurisdictions by way of reciprocal enforcement of judgments legislation. This legislation typically allows a litigant to "register" a judgment by way of a summary application to the court. Reciprocal enforcement of judgments legislation is only available to parties from reciprocating jurisdictions. Canadian provinces – except Quebec – are all reciprocating jurisdictions of one another. A number of provinces have also enacted legislation to simplify the procedure for registering and enforcing foreign judgments. Each province has enforcement arrangements with a variety of different foreign jurisdictions.[12]

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10 *Braintech Inc. v. Kostiuk*, [1999] B.C.J. No. 622 (QL) (C.A.).

11 *Pro Swing supra* note 10 at para. 12, cited in *Chevron Corp. v. Yaiguaje*, [2015] 3 SCR 69.

12 The reciprocal enforcement legislation in Alberta, for example, applies only to judgments from the Commonwealth of Australia and the States of Washington, Idaho, and Montana. British Columbia's Court Order Enforcement Act applies only to Australia, the Federal Republic of Germany, Austria, and the States of Washington, Alaska, California, Oregon, Colorado, and Idaho. Manitoba's reciprocal enforcement legislation applies only to judgments of the states and territories of Australia (except for New South Wales), and the states of Idaho and Washington, while Newfoundland and Labrador's reciprocal enforcement legislation applies only to Australia, including some of its external territories. Some provinces, such as Ontario, have failed to name any foreign states as reciprocating jurisdictions.

Two provinces have implemented specific statutory schemes for the recognition and enforcement of foreign judgments. The *Foreign Judgments Act* in New Brunswick and the *Enforcement of Foreign Judgments Act* in Saskatchewan are more complex than legislation in the other common law provinces, in that those Acts specifically govern actions brought in the superior court to recognize foreign judgments.[13] Under the New Brunswick *Foreign Judgments Act*, jurisdiction of a foreign country will be recognized if the defendant is ordinarily resident in that country at the time or the commencement of the action, or if the defendant has submitted to the jurisdiction of the court in the foreign country. The Act also outlines specific defences if an action is brought in New Brunswick on a foreign judgment. Under the Saskatchewan *Enforcement of Foreign Judgments Act*, a court in the state of origin has jurisdiction in a civil proceeding that is brought against a person if, *inter alia*, there was a real and substantial connection between the state of origin and the facts on which the proceeding was based. In effect, these Acts attempt to partially codify the common law with respect to enforcing foreign judgments.

Proof of judgment

The *Canada-United Kingdom Civil and Commercial Judgments Convention* contains provisions permitting a registering court to require that an application for registration be accompanied by a certified copy of the judgment, certified translation if necessary, proof of notice of the original proceedings, and "particulars of such other matters as may be required by the rules of the registering Court." Provincial reciprocal enforcement of judgments legislation contains similar provisions.

When the recognition and enforcement of a foreign judgment is not authorized by statute, and when the proceeding consequently takes place at common law, the provincial *Evidence Acts* will govern. For example, under section 38 of the Ontario *Evidence Act*, a judgment, decree, or other judicial proceeding in a court of record in England, Scotland, Ireland, or any British colony or possession, or any court of record in the United States, may be proved by an exemplification of it under seal of the Court. In such a circumstance, no proof of the authenticity of the seal nor any other proof is required.[14] Similar provisions are contained in the *Evidence Acts* of most of the other provinces. Judgments from other countries require proof of the authenticity of the judgment.

When the jurisdiction under which a foreign creditor has obtained judgment is outside of the United Kingdom and is not named a reciprocating jurisdiction under the *Reciprocal Judgments Enforcement Act* in effect in the province in which the creditor seeks enforcement, then the judgment creditor's remedy is under the common law, and more specifically, under the common law principle that provides that a foreign

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[13] *Foreign Judgments Act*, R.S.N.B. 2011, c. 162; *Enforcement of Foreign Judgments Act*, S.S. 2005, c. E-9.121.

[14] *Ontario Evidence Act*, R.S.O. 1990, c. E.23.

monetary judgment creates, between the parties, a debt that may be the subject of an action in Canada.[15] The principle historically excluded non-monetary judgments.

Treaties and statutory registration

Canada is also party to several international conventions that may affect the enforcement of non-Canadian judgments, including, for example, the *Canada-United Kingdom Civil and Commercial Judgments Conventions Act*[16] or the applicable reciprocal enforcement of judgments Act of each province.[17] These Acts incorporate the 1984 Convention for the Reciprocal Recognition and Enforcement of Judgments in Civil and Commercial Matters ("the Convention") as part of the domestic law of Canada and the common law provinces and territories.

The Convention permits the enforcement of a judgment for a sum of money. Once a judgment is registered, it has the same force and effect as a Canadian judgment. Each statute and convention is unique and imports different procedural and substantive rules. However, generally, this legislation supplements but does not override the common law doctrine on the enforcement of foreign judgments.

Proceedings in the Province of Quebec

The recognition of foreign judgments in the Province of Quebec is addressed in articles 3155 to 3163 of the Civil Code. Quebec courts recognize and will, if necessary, declare enforceable decisions rendered outside of Quebec save those that fall within specific classes. These classes include cases where:

(1) there was no jurisdiction in the foreign Court;

(2) the decision is not final or enforceable;

(3) the decision was rendered in contravention of the fundamental principles of procedure;

(4) a dispute between the same parties, based on the same facts, has been decided or is pending before a Quebec court;

(5) the outcome of the foreign decision is manifestly inconsistent with public order as understood in international relations; and

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15 The Uniform Law Conference of Canada adopted a *Uniform Enforcement of Foreign Judgments Act* in 1988. This Act is meant to apply to the enforcement of foreign judgments rendered in countries with which Canada has not ratified a treaty or convention on the recognition and enforcement of judgments.

16 *Canada-United Kingdom Civil and Commercial Judgments Conventions Act*, R.S.C. 1985, c. C-30.

17 All of the common-law provinces have such an Act, although they go under different titles. See, for example, the *Reciprocal Enforcement of Judgments (U.K.) Act*, R.S.O. 1990, c. R.6; *International Conventions Implementation Act*, R.S.A. 2000, c. I-6; and *Court Order Enforcement Act*, R.S.B.C. 1996, c. 78.

	(6) the decision enforces obligations arising from taxation laws of the foreign country. Judgments that are the result of full proceedings must be accompanied with proof of actual service on the defaulting party in accordance with the law of the jurisdiction in which the decision was rendered. The Quebec court determines, without entering into any examination of the merits of the decision with regard to which recognition or enforcement is sought, whether the decision meets the requirements of the Code. Specific performance is available in the sense that a transaction enforceable in the place of origin of the judgment is enforceable, on the same traditions and to the same extent, in Quebec.
2.	**What other considerations may apply to enforcement of a foreign judgment against a state in your jurisdiction, e.g. notice provisions?**
	There are no rules that specifically govern recognition and enforcement of a foreign judgment against foreign states in Canada; however, subject to certain exceptions, the *State Immunity Act*, R.S.C. 1985, c S-18 (the "*SIA*") grants foreign states immunity from suit and execution in all proceedings within Canada, including the enforcement and recognition of foreign judgments. The *SIA* also directs how service of an originating document against a foreign state is effected. Service of an originating document on a foreign state, except on an agency of that state, may be made: (1) through diplomatic channels;[18] in accordance with any international convention to which the foreign state is a party;[19] or any other manner agreed by the state.[20] Service of an originating document on an agency of a foreign state shall be made: • in any manner agreed on by the agency;[21] • in accordance with any international Convention applicable to the agency;[22] • in accordance with any applicable rules of court;[23] or • in accordance with any other mode of service prescribed by the court.[24] While Canadian law does not require that the Canadian government be notified when a proceeding is commenced against a foreign state, section 14 *SIA* provides that the Minister of Foreign Affairs may issue a certificate, which is admissible in evidence as conclusive proof of any question with respect to: • whether a country is a foreign state for the purposes of the *SIA*;

[18] State Immunity Act, R.S.C. 1985, c S-18 at s 9(2) [the "*SIA*"].
[19] *SIA* at s 9(1)(b).
[20] *SIA* at s 9(1)(a).
[21] *SIA* at s 9(3)(a).
[22] *SIA* at s 9(3)(b).
[23] *SIA* at s 9(3)(c).
[24] *SIA* at s 9(4).

	• whether a particular area or territory of a foreign state is a political subdivision of that state; or • whether a person or persons are to be regarded as the head or government of a foreign state or of a political subdivision of the foreign state.
3.	**What special considerations apply where the defendant/debtor in enforcement proceedings is a state, e.g. doctrine of sovereign immunity?**
	Immunity from jurisdiction As mentioned above, the *SIA* establishes a presumption of sovereign immunity from jurisdiction in legal proceedings against sovereign states, including in enforcement proceedings of a foreign judgment. Canadian courts are required to give effect to sovereign immunity "notwithstanding that the state has failed to take any step in the proceedings".[25] Even though a foreign court rendered its own decision on the issue of jurisdictional immunity, that decision is not *res judicata* in Canada. It is up to the party seeking to enforce a foreign judgment against a foreign state in Canada to establish, under Canadian law, that it may rely on an exception to jurisdictional immunity.[26] However, this determination is made on the basis of the foreign judgment's findings of fact since a Canadian court cannot review the merits of the case on an application for recognition and enforcement of a foreign judgment.[27] The *SIA* provides for a number of exceptions to a foreign state's immunity from jurisdiction: a foreign state does not enjoy immunity from suit if it explicitly submits to the jurisdiction of the Canadian court; in matters relating to commercial activities, death or personal or bodily injury; or any damage to or loss of property that occurs in Canada. A foreign state waives its state immunity if it intervenes or takes any step in the enforcement proceeding before the court for a purpose other than claiming immunity from the jurisdiction of the court.[28] Another exception to state immunity applies when the foreign judgment is based on action brought against the foreign state for its support of terrorism on or after January 1, 1985.[29] The terrorism exception to jurisdictional immunity can only be invoked against foreign states if the latter appears on the list of the Governor in Council of states believed to support terrorism.[30] As of today, the Syrian Arab Republic and the Republic of Iran are the only listed states.

[25] *SIA* at s 3(2).
[26] *Kuwait Airways Corp. v. Iraq*, 2010 SCC 40 at para 22 ["*Kuwait Airways*"].
[27] *Kuwait Airways* at para 23; *Chevron Corp. v. Yaiguaje*, 2015 SCC 42 at para 44.
[28] *SIA* at ss 4(2)(c) and (3)(a).
[29] *SIA* at s 6.1(1); *Justice for Victims of Terrorism Act*, S.C. 2012, c 1, s 2 at s 4(5).
[30] *SIA* at s 6.1(2).

	Immunity from execution and attachment Pursuant to subsection 12(1) of the *SIA*, assets of a foreign state are immune from attachment and execution, except where: • the state has, either explicitly or by implication, waived its immunity from attachment, execution, arrest, detention, seizure or forfeiture, unless the foreign state has withdrawn the waiver of immunity in accordance with any term thereof that permits such withdrawal; • the property is used or is intended to be used for a commercial activity or, if the foreign state is set out on the list referred to in subsection 6.1(2), is used or is intended to be used by it to support terrorism or engage in terrorist activity; • the execution relates to a judgment establishing rights in property that has been acquired by succession or gift or in immovable property located in Canada; or • the foreign state is set out on the list referred to in subsection 6.1(2) and the attachment or execution relates to a judgment rendered in an action brought against it for its support of terrorism or its terrorist activity and to property other than property that has cultural or historical value. Property of a foreign state that is used, or is intended to be used, in connection with a military activity, and that is military in nature or is under the control of a military authority or defence agency, is also immune from attachment and execution.[31]
4.	**What exceptions may apply where the claim results from improper actions of the defendant state, e.g. wars of aggression?**
	As mentioned above, the SIA provides for two exceptions "where the claim results from improper actions of the defendant state". The first exception is when the claim relates to death or personal or bodily injury, or any damage to or loss of property that occurs in Canada.[32] The second exception is the terrorism exception provided for in section 6.1 of the *SIA*. The plaintiff usually bears the burden of proving that the foreign state does not enjoy state immunity.[33] The SIA does not provide for a specific exception from sovereign immunity with respect to wars of aggression or breaches of international law by a foreign state. In 2014, the Supreme Court of Canada held that the SIA provides an exhaustive list of exceptions to state immunity from civil proceedings and that it was not possible to rely "on the common law or international law to find new exceptions to state immunity".[34] As such, a foreign state will enjoy immunity in the case of a breach of international law or an act of aggression only if these acts can be read into an existing exception to state immunity in the *SIA*.

[31] *SIA* at s 12(3).
[32] *SIA* at s 6.
[33] *Kuwait Airways* at para 22.
[34] *Kazemi Estate v. Islamic Republic of Iran*, 2014 SCC 62 at para 63.

5.	**What due process standards and exceptions may apply in proceedings for enforcement of judgment against a state?**
	In general, Canadian courts will assume that a foreign judgment was correctly rendered until the contrary is shown. If a plaintiff proves the existence of a foreign judgment in its favour, the onus shifts to the defendant to impeach it. The denial of natural justice can be the basis of a challenge to a foreign judgment and, if proven, will allow the domestic court to refuse enforcement. A condition precedent to that defence is that the party seeking to impugn the judgment prove, on the civil standard of balance of probabilities, that the foreign proceedings were contrary to Canadian notions of fundamental justice. A Canadian court enforcing a judgment has a heightened duty to protect the interests of defendants when the judgment being enforced is a foreign one. The Canadian court must be satisfied that minimum standards of fairness have been applied to the Canadian defendants by the foreign court. The enforcing court must ensure that the defendant was granted a fair process by the foreign court. The Supreme Court of Canada has held that it is not the duty of the plaintiff in the foreign action to establish that the legal system from which the judgment originates is a fair one in order to seek enforcement. The burden of alleging unfairness in the foreign legal system rests with the defendant in the foreign action.[35] In Canada, natural justice has frequently been viewed to include, but is not limited to, the necessity that a defendant be given adequate notice of the claim made against it and that it be granted an opportunity to defend. In *Beals v Saldanha*, 2003 SCC 72, the Supreme Court of Canada explained that a fair process is one that, "in the system from which the judgment originates, reasonably guarantees basic procedural safeguards such as judicial independence and fair ethical rules governing participants in the judicial system."[36] This determination will need to be made for all foreign judgments and the enforcing court must be satisfied that a fair process was followed in awarding the judgment. While valid in the foreign state, if the procedure by which the foreign court arrived at its judgment is not in accordance with Canada's concept of natural justice, the foreign judgment will be rejected.

[35] *Beals v Saldanha*, 2003 SCC 72 ["*Beals*"].
[36] *Beals* at para 62.

a.	***What standard will the court apply in the enforcement proceedings when assessing whether the service requirements have been met in the original proceedings against a state?***
	With respect to service in the original proceedings, Canadian courts will not deny recognition or enforcement to foreign money judgments solely because the procedural laws of the foreign court were violated. For example, a defect in the pleadings before the court which rendered the judgment is no defence to an action on the judgment in another state. The basis of this rule is the belief that the foreign court has the best knowledge of its own procedure.[37] As such, if the issue of service was not raised in the original proceedings against a state or the foreign court finds that service was not an issue, a Canadian court will not comment on whether the service requirements were met. Once the foreign judgment is brought before the Canadian court and assuming it is found to be final, the Canadian court will assume that the requirements for service were met. The exception would be if the foreign court's finding does not accord with Canada's concept of natural justice (*i.e.*, whether the defendant was given actual notice of the proceedings and the opportunity to defend its case).
b.	***What exceptions may apply where conventional forms of service against a state are impossible, e.g. due to absence of diplomatic relations?***
	As mentioned above, the foreign court's finding with respect to service must be in accordance with Canada's concept of natural justice. If the lack of service can be shown to have violated the defendant's right to receive actual notice of the proceedings and the opportunity to defend its case, then the foreign judgment will not be recognized or enforced. Canadian courts view with some suspicion judgments granted in undefended suits (i.e. default judgments). While such judgments are still enforceable, the courts will make sure that the failure to make a defence was not due to any unfairness in the procedure of the court but was a voluntary default by the defendant.
c.	***What standard will the court apply in the enforcement proceedings when assessing whether the right to representation requirements have been met in the original proceedings against a state?***
	In Canada, the right of a litigant to defend themselves in civil proceedings, and to be represented by counsel in the process, is a fundamental aspect of a fair trial. However, in civil cases, representation by counsel is not a constitutional right. In *British Columbia*

[37] *Hughes v Sharp* (1968), 66 W.W.R. 103 (BCSC).

	(Attorney General) v. Christie, 2007 SCC 21, the Supreme Court of Canada concluded that there is no "broad general right to legal counsel as an aspect of, or precondition to, the rule of law" in Canada. Moreover, "litigants are presumed to able to be capable of conducting litigation".[38] However, if a litigant was deprived of his right to representation in the original proceeding in a discriminatory or illegal manner, a Canadian court may refuse the enforcement of the foreign judgment on the basis that it was rendered in contravention of the fundamental principles of procedural fairness. As such, Canadian courts will generally not engage in an examination of formal compliance with the right to representation, unless the denial of representation unfairly prevented the debtor from presenting their case before the foreign court. As mentioned above, in Canada, natural justice includes the necessity that a defendant be given adequate notice of the claim made against it and that it be granted an opportunity to defend. The state debtor may not have had an opportunity to be heard in the foreign action either because it did not have sufficient notice or because it had no notice at all of the proceedings abroad, or because it may have been unfairly prevented from presenting its case before the foreign court. Thus, to be enforced in Canada, a foreign judgment must have been rendered following regular proceedings, with due notice or voluntary appearance, and under a justice system likely to secure the impartial administration of justice.
d.	***What exceptions may apply where the defendant state cannot find legal representation, or chooses not to be represented?***
	As stated above, there is no absolute right to legal representation in civil proceedings. A lack of legal representation will not itself be considered a breach of fundamental principles of procedural fairness unless it is shown that the foreign state was deprived of its right to a full answer and defence as a consequence.
6.	**What assets may be subject of enforcement if the claim is against a state and what are the requirements, e.g. enforcement against assets of state owned entities?**
	As mentioned above (q. 4), a foreign state's assets are immune from execution or attachment unless otherwise provided for in the *SIA*. Thus, property used or intended to be used for a commercial activity of a foreign state is *not* immune from execution or attachment. As well, a foreign state's property is *not* immune if the state has explicitly or implicitly waived the immunity. A foreign state's embassies and consulates, as well as their furnishings and other property on the premises, and the means of transport of the embassy or consulate, are immune from attachment or execution by virtue of the *Foreign Missions and International*

[38] *British Columbia (Attorney General) v. Christie*, 2007 SCC 21 citing *Perodeau v. TD Canada Trust*, 2021 ONCA 670 at para 7.

	Organizations Act, S.C. 1991, c 41, which implements in Canada various provisions of the Vienna Convention on Diplomatic Relations. Foreign cultural objects are also immune from seizure in certain circumstances. For example, Québec law provides that "works of art and other cultural or historical property brought into Québec and placed or intended to be placed on public exhibit in Québec are exempt from seizure if the Government declares them so by order, for the period specified in the order." (art. 697 of the *Code of Civil Procedure*). Likewise, in Ontario, a work or object from a foreign country is not seizable if it is "brought into Ontario pursuant to an agreement between the foreign owner or custodian of the work or object and the designated institution providing for the temporary exhibition or display of the work or object in Ontario that is administered, operated or sponsored by the designated institution".[39] Provincial legislation in Canada also provides for a number of assets that are excluded from enforcement, the majority of which are not applicable in the case of a foreign state. Finally, some Canadian courts have accepted that assets of a state-owned corporation could be attached to satisfy a foreign judgment obtained against a foreign state when there is "compelling evidence of *de facto* assimilation by the state of the entity, or its business and property" and "a clear legal basis of a *de jure* assimilation by the state".[40] Moreover, like in many other jurisdictions, a judgment may be enforced in Canada against the property of another person by piercing the corporate veil, should the relevant circumstances be met.[41]

[39] *Foreign Cultural Objects Immunity from Seizure Act*, S.O. 2019, c 14 at s 2.
[40] *Roxford Enterprises SA v. Cuba*, 2003 FCT 763
[41] *Yaiguaje v. Chevron Corporation*, 2017 ONCA 827; *Québec (Sous-ministre du Revenu) v. 9087-3118 Québec inc*, 2010 QCCA 1470.