

**A.B.1**

**Estimated Affected Entities:** Between 500 and 5,000 SMEs, based on initial cross-sector analysis and regional clustering of complaints.

- **Industries Impacted:** Financial services, trade and logistics, compliance-heavy sectors (e.g., cannabis, fintech), and Indigenous or sovereignty-aligned enterprises.
  - **Types of Harm:**
    - Denial of service or funding
    - Regulatory obstruction or delays
    - Reputational damage due to falsified records
    - Legal exposure from documents not authored or authorized by the business
    - Failure of Institutional representation
  - **Temporal Range:** Incidents span from 2005 to present, with increased frequency post-2020 during digital transition periods. \*Temporal Range based on evidenced court cited documents implicating the CRA.
  - **Evidence Overview**
    - Multiple instances of **document tampering**, including altered signatures, backdated filings, and unauthorized submissions to FINTRAC, CRA, and provincial registrars.
    - Communications showing **refusal to correct or acknowledge errors**, despite formal notice and affidavit-based declarations.
    - Patterns of **containment and obfuscation**, including portal lockouts, email refusals, and systemic non-response.
  - **Legal and Ethical Implications**
    - Violations of trust law, commercial integrity, and due process.
    - Breach of fiduciary duty by institutions tasked with oversight and protection.
    - Potential criminal liability under forgery, fraud, and obstruction statutes.
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