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LAW OF FRAUD AND RELATED OFFENCES

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This work examines the complexities of criminal fraud together with the full range of related offences, including frauds in relation to the stock market and securities, fraudulent conveyances, fraudulent concealment and welfare fraud. This work will assist defence counsel, Crown prosecutors and trial judges in applying the principles of fraud, and the doctrines of mistake, recklessness and wilful blindness to fraud cases being adjudicated.

This release features updates to Chapter 1, The Concept of Fraud, Chapter 6, The Prescribed Circumstances, Chapter 12, Frauds in Relation to Financial Markets and Money Laundering.

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What's New in this Update:

The Prescribed Circumstances—"The Public or Any Person": The Victim of the Offence—"The Public"—The appellant raised about $12 million from 41 investors by promising that their money would be placed in specific low-risk ventures, but instead used the funds to support his businesses, personal lifestyle, family obligations, and payments to earlier investors. On appeal, the accused argued that he could not properly be convicted of defrauding "the public" because the victims were specific individuals who came to him in different ways, rather than members of the public at large. The court rejected that argument. It held that a fraud may be treated as a fraud on "the public" where the victims can rationally be grouped together for the purpose of assessing the accused's guilt. Here, the investors were connected by the same overall deceptive, Ponzi-like scheme, and treating the conduct as separate individual frauds would misdescribe the nature and seriousness of the offence: *R. v. Reeve*, 2026 CarswellOnt 6007, 2026 ONCA 290.

The Concept of Fraud—Other Considerations—In *Hummer*, the appellant entered a plea of guilty to one count of fraud. Through her counsel, the appellant agreed she failed to declare over $50,000 of earnings and COVID-19 benefits while required to do so as a condition of receiving government assistance. As a result, she collected just over $16,000 through Ontario Works to which she was not entitled: *R. v. Hummer*, 2026 CarswellOnt 3620, 2026 ONCA 185.

Prohibited Conduct—Deceit—The Supreme Court in *Theroux* defined instances of deceit or falsehood. The Court will not need to determine whether they are "dishonest dealings" in the eyes of reasonable people; rather "all that needs be determined is whether the accused, as a matter of fact, represented that a situation was of a certain character, when, in reality, it was not": *R. v. Théroux*, [1993] 2 S.C.R. 5.