Federal Court  Cour fédérale

Date: 20240610

Docket: T-2046-23

Citation: 2024 FC 882

[ENGLISH TRANSLATION]

Ottawa, Ontario, June 10, 2024

PRESENT: The Honourable Mr. Justice Lafrenière

BETWEEN:

ÉRIC TREMBLAY

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The applicant, Éric Tremblay, who identifies himself under the pseudonym “Chantal-E”, is seeking judicial review of a decision dated August 30, 2023, [the decision] in which an officer of the Canada Revenue Agency [the CRA] declared him ineligible to receive the Canada

Recovery Benefit [CRB]. The CRA administers the CRB on behalf of the Minister of Employment and Social Development [Minister].

[2] For the reasons that follow, I find that the officer's decision was not unreasonable; therefore the application must be dismissed.

II. Background

[3] The applicant applied for benefits for periods 1 to 27, namely for the two-week periods from September 27, 2020, to October 9, 2021. Those applications for periods 1 to 27 were accepted by the CRA on the basis of his statements, without review by a benefits validation officer. However, when the application for period 28 was processed, all previous benefit claims were verified. The first review officer found that the applicant was not eligible for the CRB because the applicant had not earned at least $5,000 in employment income or net self-employment income in 2019, 2020, or in the 12 months prior to the day of his first application for benefits.

[4] Dissatisfied with that decision, the applicant submitted a request for reconsideration with the CRA. However, the second review officer arrived at the same finding as the first officer. The officer aptly explained her finding from the facts that were before her, namely that the applicant [TRANSLATION] "had been reporting negative business and professional income since 2014". She further noted that income from RRSPs and emergency benefits were not eligible and therefore did not take them into consideration in her analysis of the $5,000 minimum income test, in

accordance with the requirements of section 3 of the *Canada Recovery Benefits Act*, SC 2020, c 12, section 2 [the Act].

[5] This section provides that to be eligible for the CRB, an applicant must, among other things, demonstrate that he or she earned at least $5,000 (before taxes) in employment income or net self-employment income in 2019, 2020, or in the 12 months preceding the date of the CRB application. It is not disputed that the applicant failed meet this criterion.

III. Analysis

[6] In his notice of application, the applicant argued that the CRA was discriminating against self-employed workers compared to salaried workers. However, that argument was not developed or repeated in his memorandum. Suffice it to say that for CRB applications, the CRA bases its analysis on the objective criteria prescribed by the Act, which are not discretionary. The officer who rendered the second decision had no choice but to apply them. Indeed, her hands were tied and she was required to consider only the applicant's net income, as opposed to his gross income (*Labrosse v Canada (Attorney General)*, 2022 FC 1792 at para. 22).

[7] The applicant's main contention was that the second review officer's decision was unreasonable, since the Minister could not "reconsider" his application for the CRB following the payment of benefits, given the text of section 7 of the Act, which reads as follows:

7. The Minister must pay a Canada recovery benefit to a person who makes an application under section 4	7. Le ministre verse la prestation canadienne de relance économique à la personne qui présente une

and who is eligible for the benefit.	demande en vertu de l'article 4 et qui y est admissible.

[8] The applicant submits that the interpretation of section 7 adopted by the CRA, namely that the Minister may review an application for benefits following the payment of benefits, leads to the absurd outcome of making benefit payments without review, in direct contravention of section 7. According to the applicant, once the benefits were paid out, his eligibility for benefits was definitively decided and therefore could not be reconsidered.

[9] This argument must be dismissed. One cannot carve out a section, interpret it out of context and then reinsert it into the Act with whatever meaning one chooses to assign to it. The principle that applies in terms of statutory interpretation is that the words of an Act are to be interpreted 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 (*Rizzo & Rizzo Shoes Ltd (Re),* [1998] 1 SCR 27 at para 21).

[10] Subsection 30(1) of the CRB provides that, subject to subsection 30(5), the Minister may reconsider an application for benefits under the Act within 36 months after the benefits have been paid. Subsection 30(5) explains that where the Minister finds that a false or misleading statement or representation has been made in connection with an application for benefits under this Act, the Minister has 72 months within which to reconsider the application. Subsection 30(2) further provides that if the Minister decides that a person has received money by way of benefits to which they were not entitled, the Minister must calculate the amount of the money and notify the person of the Minister's decision.

[11] The above provisions are unequivocal. The applicant's CRB benefits were paid on the basis of his statements, which were taken to be true. The Minister was nonetheless authorized by the Act to verify the applicant's CRB applications during the verification process and, with good reason, to decide whether the applicant was ineligible for benefits because he had failed to meet the criteria prescribed by the Act.

[12] It is certainly regrettable that, in this case, there was a significant delay in initiating the benefit claims verification process, and that the applicant felt aggrieved. Nonetheless, the decision in dispute was not unreasonable, since it was intelligible and justified in light of the facts and the law. I see no error that would warrant the intervention of this Court.

[13] I would add, for information purposes only, that the applicant is claiming an amount of $433,677.43 from the respondent as compensation for extra-contractual damages sustained as a result of lost professional fees. However, subsection 18.1(3) of the *Federal Courts Act*, RSC 1985, c F-7 does not allow the Court to award damages in the context of a judicial review (*Canada (Attorney General) v TeleZone Inc*, 2010 SCC 62 at paras 26–27; *Huronne-Wendat First Nation v Canada*, 2014 FC 91 at para 28; *Canada (Attorney General) v Aéroports de Montréal*, 2023 FC 1562 at para 151).

IV. Conclusion

[14] For the foregoing reasons, I am of the opinion that the applicant has not met his burden of establishing that the decision was unreasonable. Consequently, the application for judicial review is dismissed.

[15] In view of the foregoing conclusions, no costs will be awarded in this case.

JUDGMENT in T-2046-23

THIS COURT'S JUDGMENT is that this application for judicial review is dismissed and no costs are awarded in this case.

"Roger R. Lafrenière"
Judge

Certified true translation
Sebastian Desbarats

FEDERAL COURT

SOLICITORS OF RECORD

DOCKET:	T-2046-23
STYLE OF CAUSE:	ERIC TREMBLAY v ATTORNEY GENERAL OF CANADA
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APPEARANCES:

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