

Federal Court



Cour fédérale

Date: 20250513

Docket: T-2618-24

Citation: 2025 FC 882

Edmonton, Alberta, May 13, 2025

PRESENT: Mr. Justice Sébastien Grammond

BETWEEN:

ADAM FULTON DEBROUWERE

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

(Delivered Orally from the Bench on May 13, 2025)

[1] These are my reasons for allowing the application for judicial review of Mr. DeBrouwere's negative Canada Recovery Benefit [CRB] reassessment.

[2] The only issue is whether Mr. DeBrouwere earned more than \$5,000 in 2019. He states that he was then working in China as an English teacher.

[3] His income tax return for 2019 indicates an income of approximately \$35,000. He also provided the Canada Revenue Agency [CRA] with his Chinese work permit, as well as a statement from Chinese tax authorities showing what I understand to be his employment income.

[4] When Mr. DeBrouwere was interviewed by an officer of the CRA, he advised that he was no longer able to access his Chinese bank records and that his employer in China had closed down.

[5] In my view, the decision finding Mr. DeBrouwere ineligible to the CRB is unreasonable. It failed to address the document issued by the Chinese tax authorities. It also failed to take into account the fact that Mr. DeBrouwere declared an income of \$35,000, which resulted in a non-negligible tax liability. This is not the case of someone amending their income tax return to bring their employment income just above the \$5,000 threshold, usually without incurring any tax liability. In fact, the only reason given is the lack of paystubs or record of employment, which may not be relevant with respect to employment in a foreign country. I further note that the CRA's guideline for confirming Covid-19 benefits eligibility does not specifically require a record of employment or pay slips but indicates that "any other documentation that will substantiate \$5,000.00 in employment income" is an acceptable proof for employment income. This renders the officer's lack of engagement with the Chinese tax authorities' document all the more puzzling.

JUDGMENT

THIS COURT’S JUDGMENT is that:

1. The application for judicial review is allowed.
2. The decision made by the Canada Revenue Agency on May 8, 2024 is quashed.
3. The matter is remitted to a different officer for reconsideration.
4. There is no order as to costs.

“Sébastien Grammond”

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2618-24
STYLE OF CAUSE: ADAM FULTON DEBROUWERE v ATTORNEY
GENERAL OF CANADA
PLACE OF HEARING: BY VIDEO CONFERENCE
DATE OF HEARING: MAY 13, 2025
JUDGMENT AND REASONS: GRAMMOND J.
DATED: MAY 13, 2025

APPEARANCES:

Adam Fulton DeBrouwere

ON HIS OWN BEHALF

Haleigh Johns

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada
Edmonton, Alberta

FOR THE RESPONDENT