

Federal Court



Cour fédérale

Date: 20260430

Docket: IMM-1253-25

Citation: 2026 FC 580

Toronto, Ontario, April 30, 2026

PRESENT: Mr. Justice Brouwer

BETWEEN:

RITHY SIM

Applicant

and

**THE MINISTER OF CITIZENSHIP AND
IMMIGRATION**

Respondent

JUDGMENT AND REASONS

[1] Rithy Sim is a national of Cambodia and the founder of a start-up business enterprise called GoResorts.io, an online resort-booking business. Mr. Sim applied for permanent residence through the Start-Up Visa program in April 2024. He has since applied twice for a work permit under the International Mobility Program - Start Up Visa stream, both of which applications have been refused. The latter refusal of January 9, 2025, is before this Court for review.

[2] In the decision under review, an Officer with Immigration, Refugees and Citizenship Canada [IRCC] cited two grounds for refusing Mr. Sim’s application: The planned compensation and Mr. Sim’s assets were insufficient to support his purpose of travel, and the purpose of his visit was inconsistent with a temporary stay. The Global Case Management System notes of the decision show that the Officer was not persuaded that Mr. Sim’s business was viable because the business plan was not “clear and detailed,” there was “insufficient evidence of a comprehensive staffing plan,” and there was no proof that the planned “exploratory research or preparatory steps” had in fact been taken. The Officer expressed concern with Mr. Sim’s planned reliance on a new cryptocurrency for payment, since “cryptocurrencies are not recognized as legal tender in Canada [and] the Canada Revenue Agency (CRA) does not accept cryptocurrencies as a form of payment for tax returns,” and concluded that Mr. Sim did not understand “basic Canadian legal and tax frameworks.”

[3] In addition, the Officer found the Applicant had not provided “sufficient evidence...on the provenance” of the funds he said were available to him, nor had he established that they would “remain accessible.”

[4] Mr. Sim challenges the reasonableness of the Officer’s findings regarding (a) cryptocurrency and (b) the lack of a comprehensive staffing plan or completed preparatory steps. He does not, however, challenge the second ground upon which the application was refused.

[5] The standard of review applicable to the decision is reasonableness. To determine whether the Officer’s decision was reasonable, this Court looks to the reasons to determine

whether the decision is “based on an internally coherent and rational chain of analysis and [...] is justified in relation to the facts and the law that constrain the decision maker” (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 85 [*Vavilov*]). A reasonable decision is one that bears the hallmarks of reasonableness: justification, transparency and intelligibility (*Vavilov* at para 99).

A. *Cryptocurrency*

[6] Mr. Sim argues that the fact that cryptocurrencies are not recognized as legal tender in the *Currency Act*, RSC 1985, c C-52, does not mean they are illegal. He maintains that it was therefore unreasonable for the Officer to find his business plan could not succeed “because cryptocurrencies are not recognized as legal tender in Canada.”

[7] The Minister counters that Mr. Sim has mischaracterized the Officer’s finding. I agree with the Minister. The Officer did not find that cryptocurrencies are illegal or that they cannot be used in any context in Canada. The concern expressed by the Officer was, rather, that Mr. Sim had not demonstrated that his planned cryptocurrency could be converted into Canadian currency that could be used to pay taxes. This determination was reasonably open to the Officer on the record before them. Mr. Sim’s attempt, on judicial review, to analogize cryptocurrency payments (not accepted by CRA) to credit card payments (accepted by CRA) does not undermine the reasonableness of the Officer’s decision.

B. *Lack of a staffing plan or completion of preliminary steps*

[8] Mr. Sim also alleges that the Officer's reliance on the lack of an adequate staffing plan or completion of adequate preparatory steps was unreasonable. I disagree. The business plan submitted by Mr. Sim had no staffing plan, other than a reference to finding "appropriate service providers to help file annual report and corporate tax return." Given that the onus was on Mr. Sim to demonstrate the viability of his business plan and the significant economic benefit it would bring to Canada, it was not unreasonable for the Officer to find that this was an important missing element.

C. *Inadequate preparatory steps*

[9] Mr. Sim argues that it was unreasonable to penalize him for failing to undertake exploratory research or preparatory steps before submitting his application, because he "does not yet know the minimum viable technical features to be included in the product" he is developing. He asserts that the Officer failed to take into account the "Product Development Roadmap for Goresorts.IO" [Roadmap] which sets out a schedule of planned steps to develop his business platform.

[10] The first problem with this argument is that according to the Roadmap, Mr. Sim was to have completed three preliminary steps in the development of the business by the time he submitted his application in September 2024. However, he provided no evidence that he had actually done them and no explanation for the failure to do them. I agree with the Minister that

the Officer's finding that he had not taken adequate preparatory steps was grounded in the record and was reasonable.

[11] Nor do I accept that the Officer not mentioning the Roadmap supports a finding that the Officer failed to consider it. The Roadmap is not a stand-alone document; it is one of 14 sections in a brief, six-page business plan. The Officer quoted directly from another section of this same document. There is no basis upon which to conclude that the Officer ignored or failed to consider the Roadmap.

[12] As Mr. Sim has not established that the decision under review was unreasonable, the application must be dismissed.

[13] Neither party proposed a serious question of general importance for certification and I agree that none arises.

JUDGMENT in IMM-1253-25

THIS COURT'S JUDGMENT is that:

1. The application is dismissed
2. No question is certified.

"Andrew J. Brouwer"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

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