

**FORM 301 Rule 301  
Notice of Application**

**(Hui Ping Hu and The Attorney General of Canada)**  
*(Court seal)*

**Notice of Application**

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at *(place where Federal Court of Appeal (or Federal Court) ordinarily sits)*.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must file a notice of appearance in Form 305 prescribed by the [Federal Courts Rules](#) and serve it on the applicant's solicitor or, if the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the [Federal Courts Rules](#), information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

*(Nov. 04, 2022)*

Issued by: *(Registry Officer)*

Address of local office:

TO: (the Attorney General of Canada)

*(Name and address of every other person required to be served)*

(Separate page)

## Application

(Montreal)

This is an application for judicial review in respect of

(Federal Court)

(A CRA email “Second review for your Canada Recovery Benefit application” dated Oct. 6, 2022 with a Reference Number of C0052020994-001-45))

The applicant makes application for:

1. getting her self-employed work recognized ;
2. eligibility for the Canada Recovery Benefit(CRB) and the Canada Worker Lockdown Benefit (CWLB);
3. Exemption of 25,890\$ requested to be paid back by CRA.

The grounds for the application are:

1. [canada.ca>money finances>Financial literacy programs>your financial toolkit>Module 8: taxes and contributions>8.1 Tax basics>8.1.1 Taxation rights and responsibilities](#);

To my understanding of the Canadian taxation system, i have responsibilities to report what I earned and to pay taxes I shall pay and that is the reason I started to fill my 2018 business income tax return so that i couldn't miss the taxes I would possibly own. My purpose to fill my business tax return is to notify government my earnings and to pay taxes if needed, not to get government benefits I am not qualified to. Also, I am receiving government child benefits and I think my amount of such payment may change based on my business income.

2. [canada.ca>Canada Revenue Agency>forms and publications>publications by number-CRA>RC4110 Employee or self-employed?](#);

CRA argues that I am not **self-employed** and my earning is **casual income**.

I consider myself a **self-employed individual** based on the followings:

A. I use WeChat (a Chinese app. )as a tool for my business to do trade and services(advertising, negotiation, bargaining, after-sale services, etc..) ; I have registered two WeChat accounts and I am the owner of my WeChat customer group; I

think WeChat accounts and the WeChat customer Group serve as my **contracts for services** that I had entered into with my customers(**business relationship**).

B. My **business** is **reliable, permanent** and **predictable**; I used to have more 170 customers(before pandemic ) and I now still have 144;

C. My **income** is **stable** and **expected to continue** as I made almost double my income the second year in 2019 after I started my business in 2018.

D. My trade business is an activity that I intend to carry on for profit and there are many evidence that I rely it to made contributions to my family and equally to my community.

### 3. [Canada.ca>Taxes>Income tax>business records>income records](#).

I have documents and Bank transaction records showing the income I made in 2019.

### 4. [Canada.ca>Taxes>Income tax>business records>Expense records](#).

The first CRA reviewer asked where I can spend my business earnings in Chinese currency and I have expense records showing I can use Chinese RMB in Canada for my family daily uses. I work through E commerce to make Chinese money in Canada and spend it in Canada just like other people do.

### **This application will be supported by the following material:**

1. *Second\_review\_letter\_no\_adjustment\_2022\_10\_14\_12\_16\_08\_068.pdf*;
2. *Tax Returns -2018*;
3. *Tax Returns - 2019*;
4. *FC/2-1/2019 revenue by customer.pdf*
5. *FC/2-2/Payment Record.pdf*
6. *FC/1/CRA second review request.pdf*
7. *FC/1-1Aisen confirmation.pdf*
8. *FC/1-2-1/income statement\_12 screenshots\_certified translation.pdf*
9. *FC/1-2-1/Wechat screenshot\_certified translation.pdf*
10. *FC/1-2-2/2019 WeChat income statement.pdf*
11. *FC/1-3-1/construction bank.pdf*
12. *FC/1-3-2/bank of communication.pdf*
13. *CRA second review follow-up.*
14. *Expenditures*

15. Costco 2019 in-Warehouse Receipts was requested to be sent to my email in Oct. 2022.

*(If the applicant wishes a tribunal to forward material to the Registry, add the following paragraph:)*

The applicant requests (*name of the tribunal*) to send a certified copy of the following material that is not in the possession of the applicant but is in the possession of the (*tribunal*) to the applicant and to the Registry: (*Specify the particular material.*)

(Nov. 04, 2022)

*Hui ping hu*

(Hui Ping Hu, 1007-30 Rue Berlioz, Verdun, QC, H3E 1L3, 514 - 560 8628)

[SOR/2021-151, s. 22](#)