

FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE	
FILED	AUGUST 22, 2022
B.ROUSSEAU	
TORONTO, ON	1

Court File No. A-169-22

FEDERAL COURT OF APPEAL

BETWEEN:

SHELDON M. CHUMIR FOUNDATION FOR ETHICS IN LEADERSHIP

Applicant

- and -

MINISTER OF NATIONAL REVENUE

Respondent

NOTICE OF APPLICATION

(Application under Rule 300(b) of the *Federal Courts Rules*)

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 Toronto, Ontario.

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.

Date: August 22, 2022

Issued By: 'BERNADETTE ROUSSEAU'

Registry Officer

Address of

Local Office: 180 Queen Street West, Suite 200
Toronto, ON M5V 3L6

TO: **The Administrator**
Federal Court of Appeal
180 Queen Street West
Suite 200
Toronto, ON M5V 3L6

AND TO: **MINISTER OF NATIONAL REVENUE**
c/o Department of Justice Canada
120 Adelaide Street West
Suite 400
Toronto, ON

APPLICATION

This is an Application to the Honourable Federal Court of Appeal in respect of the Respondent to postpone publication in the Canada Gazette of a Notice of Revocation of the Applicant's Charitable registration.

THE APPLICANT RESPECTFULLY MAKES AN APPLICATION FOR:

1. An Order by this Honourable Court prohibiting the Respondent from publishing in the *Canada Gazette* a notice of revocation of the charitable registration of Sheldon M. Chumir Foundation for Ethics in Leadership (the "Applicant") until the Applicant's rights of objection and appeal under the *Income Tax Act*¹ (the "Act") have been fully exercised and all appeal processes have been concluded.
2. The costs of this application on a substantial indemnity basis; and,
3. Such further and other relief as counsel may request and the Court may deem just.

THE GROUNDS FOR THE APPLICATION ARE:

4. The Applicant is a registered charity under the *Act*.
5. The Canada Revenue Agency (the "CRA") has delivered to the Applicant a Notice of Intention to Revoke the Applicant's charitable registration (the "Notice of Intent"). This Notice of Intent stated that the CRA intended to publish a Notice of Revocation in the Canada Gazette upon the expiry of 30 days from the date of the Notice of Intent, whereupon revocation of the Applicant's charitable registration would become effective pursuant to paragraph 168(2)(b) of the *Act*.

¹ RSC 1985 c 1, (5th Supp.)

6. On behalf of the Applicant, Counsel requested that the CRA postpone publication of the revocation notice in the *Canada Gazette* until the Applicant's rights of objection and appeal have been exercised and the appeal process concluded.
7. The CRA has refused to postpone such publication.
8. The CRA's breach of natural justice and procedural fairness.
8. Sections 168 and 172 of the *Act*.
9. Such further and other grounds as counsel for the Applicant may submit.

THIS APPLICATION WILL BE SUPPORTED BY THE FOLLOWING MATERIALS:

10. The Affidavit of J. Scott Bodie, with exhibits;
11. The Affidavit of Robert Hayhoe, with exhibits;
12. The Affidavit of Joel Bell, President, Sheldon M. Chumir Foundation for Ethics in Leadership; and,
13. Such further and other material as the Applicant may submit and this Honourable Court may consider.

DATED this 19th day of August, 2022



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