

FORM 301 Rule 301

Federal Court

Koriki Tagata – Applicant

Versus

Canada Revenue Agency - Respondent

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 **Toronto**.

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.

15-MAY-2023

Issued by: (*Registry Officer*) Alice Prodan Gil

Address of local office: 180 Queen Street West, 200 Toronto ON M5V3L6

TO: Canada Revenue Agency

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Application

(Where the application is an application for judicial review)

This is an application for judicial review in respect of Federal Court

I was notified that my second review application had been processed on April 13th 2023 (Did not tell me whether I was eligible or not). The date of the decision (Where I was told that I was ineligible and have to pay back; a decision which I am appealing against) was dated/mailed to me on April 20th 2023. I read and was aware about this decision/email on the same day that it was sent to me; which is April 20th 2023. The Canada Revenue Agency, or more specifically S. Constantin, the Manager of the Canada Emergency Benefits Validation, had written me a second review for my Canada Recovery Benefit (CRB) and Canada Recovery Caregiving Benefit (CRCB) application and eligibility. I requested for a second review for both CRB/CRCB on February 7th 2023.

Based on the review for CRB, I was apparently not eligible for a list of time periods, and did not meet two criteria; which include "You did not have a 50% reduction in your average weekly income compared to the previous year due to COVID-19" and "You were able to work but not looking for a job."

Based on the review for CRCB, I was noted to be not eligible, because I did not meet two criteria; which include "Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19" and "You were not employed or self-employed on the day before your first application period."

In essence, I was notified that I did not meet the eligibility criteria to qualify for CRB or CRCB.

This funding was for 2021. For CRB, I was given \$18,000 and for CRCB I was given \$2,500, totalling the benefits to \$20,500. I was requested for a 100% refund, which implies I return back \$20,500.

The applicant makes application for: I believe I meet the criteria for both the CRB and CRCB; especially the criteria that I was noted to have not met. I am requesting for an order for quashing the decision of refunding \$20,500 (quashing the decision that I return the funding) and granting me to keep the \$20,500 funding and acknowledging that I had met the criteria that I was accused to have not met.

The grounds for the application are: *(State the grounds to be argued, including any statutory provision or rule relied on.)*

The tribunal had misinterpreted the applicable statutory provision.

Appeal For CRB:

"You did not have a 50% reduction in your average weekly income compared to the previous year due to COVID-19"

My Appeal: I don't have a specific weekly income as I am given lump sum payments. But my average weekly income for 2021 is less than 50% of 2020. My 2021 annual earning is \$1007 and my 2020 annual earning is \$28,900.

"You were able to work but not looking for a job."

My Appeal: I am a freelance worker, so I am self-employed, thus I would not be looking for a job. Also, my job involves in providing consultation to overseas business partners, but due to the COVID-19 pandemic, as businesses and suppliers around the world have been affected, my job had also been slow, and so I could not make much money although I tried to work as much as I could.

Appeal For CRCB:

“Your scheduled work week was not reduced by at least 50% because you were caring for a family member for reasons related to COVID-19”

My Appeal: As a parent of a child with special needs and three other children, I had to prioritize their care, especially when their school was closed due to lockdown. Unfortunately, my child with special needs contracted COVID-19 and required additional attention for isolation, and on some occasions, a couple of other students with the virus caused school-wide cancellation. This resulted in me dedicating more time to caring for and providing for my children's needs, including feeding them and ensuring their safety. Typically, I would use this time to work, but my parenting responsibilities took precedence in these unforeseen circumstances; and thus, my scheduled work week was reduced by at least 50% due to caring for family members due to COVID-19 implications.

“You were not employed or self-employed on the day before your first application period.”

My Appeal: That is not true. I am a self-employed worker.

Statutory Provision and Rules To Be Argued:

Canada Recovery Benefits Act S.C. 2020, c. 12, s. 2

This application will be supported by the following material: (*List the supporting affidavits, including documentary exhibits, and the portions of transcripts to be used.*)

(Documents: Bank Transaction Statements of my business account with RBC, Year 2020 and Year 2021)

May 13th 2023

A handwritten signature in black ink that reads "Koriki Tagata". The signature is written in a cursive, flowing style with some loops and flourishes.

(*Signature of solicitor or applicant*)

Koriki Tagata

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SOR/2021-151, s. 22