

CANADA / JUDGMENT

McLean v. The King

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Docket: 2022-75(IT)G

BETWEEN: JOE McLEAN,
Appellant,
and
HIS MAJESTY THE KING,
Respondent .
Motion determined by Written Submissions
Before: The Honourable Justice David E. Graham

Participants :

For the Appellant: The Appellant himself

Counsel for the
Respondent: Terence Katerynych

JUDGMENT

The appeals of the reassessments of the Appellant's 2006, 2007, 2008 and 2009 taxation years are struck without leave to amend.

Costs in the appeal are awarded to the Respondent.

Signed this 22nd day of May 2026.

"David E. Graham"

Graham J.

Citation: 2026 TCC 93

Date: 20260522

Docket: 2022-75(IT)G

BETWEEN:

JOE McLEAN,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

REASONS FOR JUDGMENT

Graham J.

[1] By order dated March 19, 2026, I gave eleven taxpayers who had participated in the Global Learning and Gifting Initiative donation program (“GLGI”) the chance to explain why their appeals should not be struck without leave to amend for abusing the Court’s process.

[2] One of those taxpayers withdrew his appeal. One conceded the GLGI portion of his appeal. One did not respond by the deadline and, as a result, I have struck his appeal without leave to amend.

[3] The remaining eight taxpayers all filed written submissions. None of them satisfied me that they would be raising new facts or new arguments that could somehow overcome what I described in my Order as the donative intent problem. Similarly, none of them satisfied me that their appeal involves some other issue over which the Court has jurisdiction. They simply made the same stale arguments that have failed in this Court time and again – arguments that it would be an abuse of this Court’s process to allow to proceed.

[4] I will address the specific arguments raised by the Appellant, Joe McLean, below.

A. Donative Intent [5] Mr. McLean has not satisfied me that his appeal raises any new facts or arguments that could overcome the donative intent issue. Mr. McLean simply argues that he believed he was helping others. He offers no explanation of how he expects to show that he was not expecting to profit from his purported donations.

B. Other Arguments [6] Mr. McLean raises a number of other arguments. None of them is new. I will address them briefly.

Scammed [7] Like many of the GLGI taxpayers who have appeared before the Court, Mr. McLean asserts that he was scammed by the operators of GLGI. While that is likely true, it does not change the fact that Mr. McLean had no donative intent.

Personal Circumstances [8] Mr. McLean wants the chance to explain his personal circumstances to a trial judge. The question the Court has to decide is whether Mr. McLean had donative intent. His physical health, mental health and financial circumstances are irrelevant to that question. The Court does not have the power to waive or reduce a person’s taxes because of their personal circumstances.

Failure to Warn [9] Mr. McLean appears to argue that the CRA failed to warn taxpayers about GLGI. As I stated in *Johnson v. The Queen* , “the CRA’s actions in warning or failing to warn taxpayers about the GLGI tax shelter are irrelevant to determining the validity or correctness of the Appellant’s reassessments. Either the Appellant’s donations were valid or they were not. No warning or lack thereof will change this.” [1]

Day In Court [10] Mr. McLean asserts that it would be unfair to deprive him of his day in Court but he does not explain why other than that he wants the chance to make the above arguments. Mr. McLean does not address the concerns I set out in my Order concerning consistency, judicial economy or finality.

[11] As I stated in my Order, the fact that Mr. McLean has not personally had a chance to make the same arguments about the same facts is far outweighed by the potential risks to the integrity of the judicial system of allowing his appeal to continue.

C. Conclusion [12] Based on all of the foregoing, Mr. McLean’s appeal is struck without leave to amend. Costs are awarded to the Respondent.

Signed this 22nd day of May 2026.

“David E. Graham”

Graham J.

CITATION:

2026 TCC 93

COURT FILE NO.:

2022-75(IT)G

STYLE OF CAUSE:

JOE McLEAN v. HIS MAJESTY THE KING

DATE OF HEARING:

Motion determined by Written Submissions

REASONS FOR JUDGMENT BY:

The Honourable Justice David E. Graham

DATE OF JUDGMENT:

May 22, 2026

PARTICIPANTS:

For the Appellant:

The Appellant himself

Counsel for the Respondent:

Terence Katerynych

COUNSEL OF RECORD:

For the Appellant:

Name:

n/a

Firm:

n/a

For the Respondent:

Marie-Josée Hogue

Deputy Attorney General of Canada

Ottawa, Canada

[1] 2022 TCC 31, at para. 22.

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