

CANADA / JUDGMENT

Park v. Canada (Attorney General)

2025 FC 1876

COURT

Federal Court

DECIDED

25 November 2025

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20251125 Dockets: T-43-23 T-84-23 T-85-23 Citation: 2025 FC 1876 Toronto, Ontario, November 25,
2025 PRESENT: The Honourable Mr. Justice Manson BETWEEN: INSOOK PARK Applicant and
ATTORNEY GENERAL OF CANADA Respondent JUDGMENT AND REASONS I. Introduction [1]
This is an application for judicial review of three Canada Revenue Agency (“CRA”) second-review
decisions that found the Applicant ineligible for the Canada Emergency Response Benefit
(“CERB”), the Canada Recovery Benefit (“CRB”), and the Canada Worker Lockdown Benefit
(“CWLB”).

- [2] For the reasons that follow, the application is dismissed. II. Background [3] The Applicant, who is self-represented, applied for and received payments under CERB, CRB, and CWLB. By letters dated September 1, 2022, a first CRA officer determined that the Applicant was ineligible for all three benefits because she had not earned at least \$5,000 in qualifying employment or net self-employment income in the relevant periods. The letters advised the Applicant that she could seek a second review of those decisions.
- [4] In October 2022, the Applicant requested a second review and provided materials including:
- (a) a 2019 invoice for \$1,480;
 - (b) a letter from her purported client;
 - (c) bank statements; and
 - (d) a request to amend her 2019 return to reclassify \$1,480 from “other” to net self-employment income.
- [5] The CRA reassessed the Applicant’s 2019 return accordingly and assigned a different officer (the “Second Officer”) to conduct second reviews. During the second reviews, the Second Officer attempted to contact the Applicant by phone three times, left a voicemail message during the first call attempt, and waited 21 days without receiving additional materials from the Applicant. III. The Decisions [6] By letters dated December 1, 2022, the CRA advised the Applicant of the result of the second review, that she remained ineligible for:

- (a) CERB, because she had not earned at least \$5,000 of employment or self-employment income in 2019 or in the 12 months preceding her first CERB application;
 - (b) CRB, because she had not earned at least \$5,000 of such income in 2019, 2020, or in the 12 months preceding her first CRB application; and
 - (c) CWLB, because she had not earned at least \$5,000 in the eligible reference years or 12 months before her first application and because she had not shown that any work cessation was for reasons related to a designated COVID-19 lockdown.
- [7] The record contains the Second Officer's contemporaneous notes, which identify the materials reviewed and explain why the Applicant's materials did not prove eligibility for the benefits. IV. Issues [8] There are three issues in this proceeding:
1. Whether the Court should consider materials that were not before the Second Officer.
 2. Whether the CERB, CRB, and CWLB second-review decisions were reasonable.
 3. Whether the CRA breached the duty of procedural fairness owed to the Applicant.
- [9] The Respondent also raises the preliminary matter of whether the CRA is the proper respondent under Rule 303 of the Federal Courts Rules, SOR/98-106 (the "Rules"). V. Standard of Review [10] The standard of review with respect to the Second Officer's substantive findings is reasonableness (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 [Vavilov] at para 25). The standard of review with respect to the Applicant's procedural rights is correctness or a standard with the same import (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 34-35 and 54-55, citing *Mission Institution v Khela*, 2014 SCC 24 at para 79). VI. Analysis A. Proper Respondent [11] The Applicant named the CRA as the respondent. The proper responding party is the Attorney General of Canada and the style of cause is hereby amended accordingly. B. Scope of the Record and Fresh Evidence [12] On judicial review, the Court generally confines itself to the record before the decision maker, subject to limited exceptions such as background context, proof of procedural defects, or to show a complete absence of evidence on a particular finding (*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at paras 19-20; *Sharma v Canada (Attorney General)*, 2018 FCA 48 at para 8). The Applicant submits additional bank statements, receipts, and letters that were not before the Second Officer. These materials go to the merits of her eligibility for CERB, CRB, and CWLB and do not meet the necessary eligibility criteria to satisfy any of the enumerated exceptions. I therefore do not consider them in assessing reasonableness. C. Legislative and Procedural Framework [13] Under sections 2 and 6 of the Canada Emergency Response Benefit Act, SC 2020, c 5, s 8 [CERB Act], to be eligible for CERB, an applicant must have had at least \$5,000 of prescribed income in 2019 or in the 12 months before the application.

- [14] Under section 3 of the Canada Recovery Benefits Act, SC 2020, c 12, s 2 [CRB Act], to be eligible for CRB, an applicant must have earned at least \$5,000 of prescribed income in the specified reference periods, with any self-employment income calculated on a net basis.
- [15] Under section 4 of the Canada Worker Lockdown Benefit Act, SC 2021, c 26, s 5 [CWLB Act], to be eligible for CWLB, an applicant must have earned at least \$5,000 of prescribed income in the specified reference periods, with any self-employment income calculated on a net basis, the applicant must not have voluntarily ceased working unless reasonable to do so, and the applicant's loss of employment, inability to work, or a reduction of at least 50% in average weekly employment or self-employment income must have been due to a designated lockdown.
- [16] Each statute authorizes the Minister to require information to verify an applicant's eligibility for benefits (CERB Act, s 10; CRB Act, s 6; CWLB Act, s 7). CRA procedures and guidance assist officers in assessing whether an Applicant meets the eligibility requirements, and the Second Officer relied on such guidance when requiring corroborating documents from the Applicant. D. Reasonableness of the Second Review Decisions [17] The Second Officer reviewed whether the Applicant met the \$5,000 minimum in the applicable periods to qualify for CERB, CRB, and CWLB. The Second Officer's notes, which form part of their reasons (*Crook v Canada (Attorney General)*, 2022 FC 1670 [Crook] at para 14), listed the documents the Applicant submitted to the CRA and show that the Second Officer considered them.
- [18] The Second Officer's notes also outline an action plan which states the additional information they needed to verify the Applicant's eligibility for the benefits, and the documents the Second Officer would ask the Applicant for. The Second Officer was unable to contact the Applicant by phone to request the information needed. Therefore, based on the record before them, the Second Officer found the Applicant ineligible for the benefits, identifying the following evidentiary gaps:
- (a) no history of the Applicant reporting self employment income before/after 2019;
 - (b) no written agreement or official documentation between the Applicant and the contracting organization specifying services, amount, payment method, or payment date;
 - (c) the available invoice does not state the payment method;
 - (d) no corroborating financial records, such as bank statements, cheque images, or deposit receipts, matching the invoiced amounts;
 - (e) no proof that the Applicant received the invoiced or contracted amounts;
 - (f) unanswered questions about the Applicant's self employment activity such as:

- (i) what was the relationship between the Applicant and the individuals named on the invoices, (ii) were services for multiple individuals combined on a single invoice, (iii) did the Applicant provide services to clients beyond personal or related contacts, (iv) did the Applicant advertise the services, or,
 - (v) how were clients sourced, (vi) did the services continue after 2019, and if not, why;
 - (g) no documentation supporting earnings from another engagement, including what work was done, when, or how payment was made.
 - (h) no records establishing the date a specific earnings amount was received, such as pay evidence or a corresponding bank entry.
- [19] The Applicant relies on a 2019 reassessment treating \$1,480 as self-employment income to argue her eligibility. An income tax assessment is based on self-reported information and the Second Officer was able to require corroborative documentation to support that declared income (*Walker v Canada (Attorney General)*, 2022 FC 381 at paras 33-38; *Aryan v Canada (Attorney General)*, 2022 FC 139 at paras 35, 43).
- [20] The Second Officer's CWLB second-review decision also found that the Applicant did not cease working for reasons related to a designated lockdown, given that the record contained no evidence that the Applicant was working immediately before the claimed periods or that any cessation of work was for lockdown-related reasons. In any event, the Applicant's failure to meet the minimum income requirement independently makes her ineligible for CWLB.
- [21] The Second Officer's reasons are transparent and intelligible, and the second-review decisions are justified in relation to the record and the eligibility requirements set out by statute (*Vavilov* at para 99). E. Procedural Fairness [22] Procedural fairness in these circumstances required notice of the case to meet and a meaningful opportunity for the Applicant to provide information to substantiate her claim that she qualified for the CERB, CRB, and CWLB benefits. The CRA second review provided the Applicant an initial opportunity to submit further documentation, and the Second Officer sought additional documentation by calling the Applicant three times, leaving a voicemail message, and waiting 21 days before making the second-review decisions.
- [23] In the Applicant's April 26, 2024 affidavit, which this Court granted the Applicant limited leave to serve and file by Order dated December 30, 2024, the Applicant asserts that she does not know how to check her voicemail messages and that she hung up on a CRA officer that called her because she "feared that the caller might be a fraudster and hung up as being advised on the news". The Applicant also asserts that, since all previous communication from the CRA came through mail or the CRA portal, she assumed that the CRA would contact her through the CRA portal again. The Applicant's fear of potential fraud did not obligate the CRA to use a specific communication channel, and she never asked the CRA to do so. This refusal to respond does not excuse the Applicant's failure to meaningfully communicate with the CRA.

- [24] The Applicant argues that she was not told why her documents were insufficient, relying on decisions in this Court emphasizing the need for the CRA to explain why supporting documents were insufficient to meet the eligibility requirements (*Moncada v Canada (Attorney General)*, 2023 FC 114 at para 12; *Crook* at para 15). Those cases turned on records where the CRA did not engage with the substance of provided materials, failed to identify specific concerns with the contents of the supporting evidence, or rejected explanation as to why cash payments for work were not deposited. Those decisions must be distinguished. Here, the Second Officer reviewed the Applicant's submissions, identified specific gaps (e.g., proof of payment, nature and timing of income), and attempted to contact the Applicant to request further documentation.
- [25] I find no breach of procedural fairness. VII. Conclusion [26] The application for judicial review is dismissed. The style of cause shall be amended to substitute the Attorney General of Canada as Respondent. In the circumstances, and given the Applicant's self-represented status, I make no order as to costs. JUDGMENT in T-43-23, T-84-23 and T-85-23 THIS COURT'S JUDGMENT is that: The application is dismissed. No costs are awarded. "Michael D. Manson" Judge FEDERAL COURT SOLICITORS OF RECORD DOCKETS: T-43-23, T-84-23 AND T-85-23 STYLE OF CAUSE: INSOOK PARK v ATTORNEY GENERAL OF CANADA PLACE OF HEARING: Toronto, Ontario DATE OF HEARING: November 18, 2025 JUDGMENT AND REASONS: MANSON J. DATED: November 25, 2025 APPEARANCES: Insook Park For The Applicant (ON HER OWN BEHALF) Randy Ramoodit For The Respondent SOLICITORS OF RECORD: Attorney General of Canada Toronto, Ontario For The Respondent

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