

CANADA / JUDGMENT

Rawlings v. Canada (Attorney General)

2026 FC 208

COURT
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Rawlings v. Canada (Attorney General) Court (s) Database Federal Court Decisions Date 2026-02-12 Neutral citation 2026 FC 208 File numbers T-2750-24 Decision Content Date: 20260212 Docket: T-2750-24 Citation: 2026 FC 208 Toronto, Ontario, February 12, 2026 PRESENT: Mr. Justice Brouwer BETWEEN: STUART OLIVER RAWLINGS Applicant and ATTORNEY GENERAL OF CANADA Respondent JUDGMENT AND REASONS I. Background [1] In 2005, Stuart Oliver Rawlings made a mistake. He believed his reportable income for 2004 was going to be almost double what he had reported in his tax return, so he filed an amended return. The amendment naturally also dramatically increased his tax liability for that year. However, his anticipated additional earnings never materialized, so in 2011 he filed a further amendment of his 2004 return, seeking to effectively restore his original tax return and thus his original tax liability. Although the Canada Revenue Agency [CRA] began processing this amendment, an agent disallowed the request and closed the file without notice or reasons in 2012.

- [2] Mr. Rawlings has been seeking a recourse from the CRA ever since. While there has been extensive correspondence between Mr. Rawlings and the CRA over the years, including a successful application for relief from penalties and interest for late filing in 2006, the record before the Court supports Mr. Rawlings' claim that he has never received a reasoned decision from the CRA directly addressing his amendment request.
- [3] He turned to the Tax Court of Canada, but by judgment dated November 16, 2022, that Court determined that it had no jurisdiction to grant the relief Mr. Rawlings sought: an order requiring the Minister of National Revenue to accept his amended return of income for the 2004 tax year [Stuart Oliver Rawlings v His Majesty the King (16 November 2022), Calgary 2018-1513(IT)I (TCC)].
- [4] In February 2023, Mr. Rawlings once again repeated his request to the CRA to allow him to amend his 2004 tax return. To submit this request, he completed a form entitled "Request for Taxpayer Relief – Cancel or Waive Penalties and Interest" but in the explanation section of the form wrote "see attached/included documentation." That attached documentation was directed entirely and solely to a request for CRA to process the amendments to his 2004 tax return as per his 2011 request. In support of his request, he provided medical evidence of the treatment he received in the years following a catastrophic automobile accident in 1998

and medical issues related to a brain cancer from 2013 onwards, to explain any delays on his part. He also described the hardship that his tax debt was imposing on his household.

- [5] In June 2024, the CRA responded with a request for additional medical evidence, including an explanation of the effect that Mr. Rawlings' medical condition may have had on his ability to meet his tax obligations.
- [6] After seeking clarification of what was being sought, Mr. Rawlings wrote to the CRA on July 15, 2024, explaining that the doctors who treated him for his 1998 injuries were no longer practicing and he was therefore unable to obtain a medical opinion from them regarding his capacity 20 years ago. He did, however, append several pages of medical reports detailing the head, neck and chest injuries he sustained and confirming his brain cancer diagnosis and treatment. He again emphasized that the only request he was making was for the CRA to allow him to file the further amended tax return for 2004.
- [7] By decision letter dated October 1, 2024, a Second Review decision maker at the CRA wrote: I am responding to your request of February 16, 2023, asking us to reconsider our relief decision of October 22, 2014. In that decision, we denied your first request You are now applying for relief from the:
- arrears interest Please note that the late filing penalty charged for the 2004 tax year has already been cancelled under taxpayer relief on November 21, 2006 under the fairness provision, I completed a second independent review of the facts and circumstances of this case and denied your request.
- [8] The Second Reviewer determined that because payment for his 2004 tax year was due in April 2005, which was more than six years after his car accident and nine years before his brain cancer diagnosis, there is "no connection between your inability to meet your tax obligations on time and the dates of your health condition." The Second Reviewer added: "Moreover, when a taxpayer suffers from an ongoing medical condition, it is his responsibility to take measures, such as appointing a responsible representative, to ensure his tax obligations are met."
- [9] The Second Reviewer found further that there had been no delay by the CRA in processing Mr. Rawlings' request to amend his tax return. II. Issues [10] Mr. Rawlings asserts that the Second Reviewer's focus on penalties and interest, to the exclusion of his actual request for amendment, was unreasonable and procedurally unfair.
- [11] It is common ground that the standard of review applicable to the Second Reviewer's decision is reasonableness. A reasonable decision is one that is "justified in relation to the facts and law that constrain the decision-maker" (Canada (Minister of Citizenship and Immigration) v Vavilov, 2019 SCC 65 at para 85 [Vavilov]). To be reasonable, an administrative decision must be justified, intelligible and transparent (Vavilov at para 99).

- [12] Whether a decision was reached in a procedurally fair manner, in contrast, requires no deference from reviewing courts. Instead, courts are to determine whether the procedure followed was fair having regard to all of the circumstances, on a standard akin to correctness (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 54, 56). III. Analysis A. Preliminary issue: style of cause [13] The Respondent notes that Mr. Rawlings has named the incorrect party as the Respondent in this matter. I agree. Pursuant to Rule 303 of the Federal Courts Rules, SOR/98-106, the Attorney General of Canada should be named as the Respondent. The style of cause shall be amended accordingly. B. The decision is unreasonable [14] Although Mr. Rawlings submitted his request to the CRA using the Taxpayer Relief form, his lengthy submissions in support of his request are unambiguous as to what he was actually seeking: permission to file an amended tax return for the 2004 tax year.
- [15] He was not seeking relief from arrears interest, nor was he challenging or objecting to the 2007 reassessment of his 2004 taxes. He was seeking an opportunity to correct his own error, an error that he explained was related at least in part to his own confusion following his debilitating injuries from a major car accident and the years of treatment he underwent as a result. He explained moreover that the resulting inflated tax liability was beyond his capacity to pay and was having a significant financial impact on his household.
- [16] Yet the Second Reviewer appears to have processed the request as merely an impermissible further request for relief from penalties and interest, which he had already been granted in 2007.
- [17] I agree with Mr. Rawlings that this was unreasonable.
- [18] To meet the standard of reasonableness, an administrative decision must be “justified in relation to the constellation of law and facts that are relevant to the decision” (Vavilov at para 105). A decision that fails to “meaningfully account for the central issues and concerns raised by the parties” is unreasonable (Vavilov at para 127).
- [19] That is the case here, and it is a problem that appears to have plagued the CRA’s previous considerations of Mr. Rawlings’ continuing, repeated request.
- [20] The Respondent argues that the Second Reviewer properly refused further penalty and interest relief, as they were required to do under subsection 165(1.2) of the Income Tax Act, RSC 1985, c 1 (5th Supp) [ITA]. According to the Respondent, the CRA has no authority under the provisions governing taxpayer relief to permit Mr. Rawlings to amend his 2004 tax return, and the Second Reviewer was under no obligation to deal with the request for amendment set out in Mr. Rawlings’ submissions because his request was submitted using the form for taxpayer relief from penalties and interest.

- [21] I cannot accept this argument. While this Court is not in a position to determine what the ultimate outcome will be of a full consideration of Mr. Rawlings' request to amend his 2004 tax return, Mr. Rawlings was entitled to a justified, intelligible and transparent decision that responded directly to his request, which he first made in 2011 and has continued to seek ever since. The decision under review does not meet this standard and is therefore unreasonable.
- [22] During the hearing I questioned the Respondent's counsel about the fact that the record provided by the CRA includes only one page of Mr. Rawlings' 24 pages of submissions explaining his request to the CRA. I noted that this raised concerns about procedural fairness. Counsel was not able to explain the missing pages but argued that the full request appeared to have been before the decision maker and that there was no breach of procedural fairness. As I have determined that the decision under review was unreasonable, there is no need to resolve this further issue. Likewise, while I have serious reservations about the Second Reviewer's assessment of the impact of Mr. Rawlings' medical history and continuing health condition, it is unnecessary to make a finding on this issue, and I therefore decline to do so. IV. Conclusion [23] I find that the refusal of Mr. Rawlings' request to amend his 2004 income tax return was unreasonable, and will order that it be redetermined, on an expedited basis, in light of these reasons. To be clear, that redetermination must proceed on the basis that it is a redetermination of the request for further amendment that Mr. Rawlings first made to the CRA in 2011 and has sustained ever since. If Mr. Rawlings is required to use a different form for his amendment request so that it can be processed under the proper provision of the ITA (which the Respondent advises is subsection 152(4.2) of the ITA), the CRA must forward him a copy of the required form as well as the address to which he must send his request. Though perhaps unusual, I find this is justified given the history of this matter and is necessary to avoid any further delay. For the same reasons, as well as the continuing impact that Mr. Rawlings' tax liability has had on his household, the redetermination must be expedited.
- [24] At the outset of the hearing Mr. Rawlings, who was unrepresented and had relied heavily on artificial intelligence to prepare his case, advised that he intended to move for a mandamus order even though he had not sought such relief in his application for judicial review nor argued for it in his memorandum of fact and law. The Respondent objected, arguing inter alia that they had not been given notice and would be prejudiced by such an eleventh-hour motion. Mr. Rawlings wisely decided not to proceed with his proposed motion.
- [25] Although Mr. Rawlings had originally sought his costs, he withdrew that request during the hearing and I thus make no order as to costs. JUDGMENT in T-2750-24 THIS COURT'S JUDGMENT is that: The style of cause is amended to identify the Attorney General of Canada as the Respondent. The application is granted. The Applicant's request to amend his 2004 income tax return shall be redetermined on an expedited basis in light of these reasons and on the basis that it is a redetermination of the request for further amendment that the Applicant first made to the CRA in 2011. If the Applicant is required to use a different form

for his amendment request so that it can be processed under the proper provision of the ITA, the CRA must forward the Applicant a copy of the required form as well as the address to which he must send his request. There is no order as to costs. "Andrew J. Brouwer" Judge FEDERAL COURT SOLICITORS OF RECORD Docket: T-2750-24 STYLE OF CAUSE: STUART OLIVER RAWLINGS v ATTORNEY GENERAL OF CANADA PLACE OF HEARING: CALGARY, ALBERTA DATE OF HEARING: January 13, 2026 JUDGMENT AND REASONS: BROUWER j. DATED: FEBRUARY 12, 2026 APPEARANCES: STUART OLIVER RAWLINGS For The Applicant (SELF-REPRESENTED) ALICIA TAM For The Respondent SOLICITORS OF RECORD: Attorney General of Canada Calgary, Alberta For The Respondent

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