

CANADA / JUDGMENT

Seydanoglu v. Canada (Attorney General)

2026 FC 633

COURT
Federal CourtDECIDED
15 May 2026

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Seydanoglu v. Canada (Attorney General) Court (s) Database Federal Court Decisions Date 2026-05-15 Neutral citation 2026 FC 633 File numbers T-2607-24 Decision Content Date: 20260515 Docket: T-2607-24 Citation: 2026 FC 633 Vancouver, British Columbia, May 15, 2026 PRESENT: Mr. Justice Norris BETWEEN: YUSUF SEYDANOGLU Applicant and Attorney General of Canada Respondent REASONS AND JUDGMENT

- [1] The applicant received benefits under the Canada Recovery Benefits Act, SC 2020, c 12, s 2 (CRBA) between January and October 2021. To be eligible for these benefits, he had to have earned at least \$5,000 in employment or self-employment income in 2019, 2020, or the 12-month period preceding the day on which he applied for the benefits (CRBA, paragraph 3(1)(e)). To meet this requirement, the applicant relied on his self-employment earnings between January 2020 and January 2021, when he worked as a delivery driver for Skip the Dishes. As well, during the period when he was receiving the benefits, the applicant had to have stopped working or experienced at least a 50% reduction in his employment income for reasons related to COVID-19 (CRBA, paragraph 3(1)(f)).
- [2] In 2023, the Canada Revenue Agency (CRA) undertook a review of the applicant's eligibility for the benefits he received. Following a further second review, on August 28, 2024, a CRA officer concluded that the applicant was ineligible because he did not meet either the minimum income requirement or the income reduction requirement. This decision was communicated to the applicant by letter dated August 30, 2024.
- [3] The applicant has applied for judicial review of this decision. As I will explain, I have concluded that there is no basis to interfere with the decision.
- [4] The merits of the decision are to be reviewed on a reasonableness standard. A reasonable decision is one that is "based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision maker" (Canada (Citizenship and Immigration) v Vavilov, 2019 SCC 65 at para 85). To set aside a decision on the basis that it is unreasonable, the reviewing court "must be satisfied that there are sufficiently serious shortcomings in the decision such that it cannot be said to exhibit the requisite degree of justification, intelligibility and transparency" (Vavilov, at para 100).

- [5] In assessing the applicant's eligibility for benefits under the CRBA, the officer reviewed the information on file, including additional information the applicant submitted during the review. The officer also spoke to the applicant by telephone on five different occasions between June 18 and August 21, 2024.
- [6] The information before the officer established that, between January 2020 and January 2021, the applicant's gross income from Skip the Dishes was \$5324.26. However, while the applicant confirmed that expenses had been incurred to earn that income, he did not provide any documentation for them. The officer explained the need for this information several times but the applicant was unable to provide the necessary information. Given that the applicant's eligibility for the benefits depended on his self-employment income, given that self-employment income for this purpose "is revenue from self-employment less expenses incurred to earn that revenue" (CRBA, subsection 3(2)), and given that the information before the officer did not establish the expenses incurred, the officer's conclusion that the applicant had not verified that he earned the required amount of self-employment income is justified. The officer's case notes explain the basis for this conclusion in transparent and intelligible terms.
- [7] Furthermore, in their telephone conversations, the officer explained to the applicant that he needed to show that, during the periods when he was receiving the benefits, he had stopped working or his income had been reduced by at least 50% for reasons related to COVID-19. While the applicant's income had dropped significantly, he explained that it was because he was not receiving orders from Skip the Dishes and he was unable to say that this was because of COVID-19. Since he was not happy with the amount of work he was being given, the applicant eventually decided to pursue other opportunities. He applied for other jobs during this time without success but he told the officer this was probably because the other applicants were more qualified. The applicant did not attribute his lack of success to COVID-19. In light of the information the applicant provided, the officer reasonably determined that the applicant had not established that he met the income reduction requirement either. The explanation for this conclusion in the case notes is transparent and intelligible.
- [8] In sum, the officer's conclusions are justified, transparent and intelligible. While this will be disappointing for the applicant, his application for judicial review must, therefore, be dismissed.
- [9] The respondent did not seek costs and none will be awarded.
- [10] Finally, in his Notice of Application, the applicant named the Canada Revenue Agency as the respondent. The correct respondent is the Attorney General of Canada (Federal Courts Rules, SOR/98-106, Rule 303(2)). The style of cause will be amended accordingly. JUDGMENT IN T-2607-24 THIS COURT'S JUDGMENT is that The style of cause is amended to name the Attorney General of Canada as the correct respondent. The application for judicial review is dismissed without costs. "John Norris" Judge FEDERAL COURT SOLICITORS OF RECORD

DOCKET: T-2607-24 STYLE OF CAUSE: Yusuf Seydanoglu v Attorney General of Canada
PLACE OF HEARING: HELD BY VIDEOCONFERENCE DATE OF HEARING: May 11, 2026
REASONS AND JUDGMENT: NORRIS J. DATED: May 15, 2026 APPEARANCES: Yusuf
Seydanoglu ON HIS OWN BEHALF Erin Wolfe For The Respondent SOLICITORS OF
RECORD: Attorney General of Canada Winnipeg, Manitoba For The Respondent

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