

CANADA / JUDGMENT

Walker v. The King

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Docket: 2024-1454(IT)G

BETWEEN:

STUART WALKER,

Appellant,

and

HIS MAJESTY THE KING,

Respondent.

Rule 58 Motion to determine certain questions

Held at Toronto, Ontario, on March 12, 2026.

Before: The Honourable Justice Randall S. Boccock

Participants :

Counsel for the Appellant:

Marco Iampieri

Counsel for the Respondent:

Dominik Longchamps

Meaghan Mahadeo

Priya Chopra

Sonny Xue

Daniel Powell

ORDER

WHEREAS by procedural order for the determination of certain questions dated October 9, 2025 (the “Procedural Order”), the Court established the procedures, timetable, text and various dates regarding certain questions (the “Rule 58 Questions”) under section 58 of the Tax Court of Canada Rules (General Procedure);

AND WHEREAS the Court received various written submissions from the Respondent and various Appellants throughout December 2025 and January and February 2026;

AND WHEREAS on March 12, 2026, in Toronto, the Court held a hearing (“hearing”) at the Tax Court of Canada where the Court also heard oral submissions first from the Respondent and then from any attorning Appellant wishing to be heard;

AND WHEREAS the above-described Appellant appealed reassessments pertaining to the following receipt years, specific donee, receipts and amounts:

Year of Receipt Date

Specific Donee

Property Receipt Type

Amount

2005

Destiny Health and Wellness Foundation

(“Destiny”)

Cash

\$10,500

Liberty Wellness Initiatives Foundation (“Liberty”)

In-kind

\$52,500

2006

Destiny

Cash

\$15,500

Liberty

In-kind

\$77,500

AND WHEREAS the Court has published its Common Reasons for Order on this date providing the answers to the Rule 58 Questions (the “decision”);

AND WHEREAS the Questions and the responsive answers of the Court are attached as Appendix “A” to this Order;

AND WHEREAS the Court reflects in this Order below the consequences of its decision on this appeal: 2024-1454(IT)G;

NOW THEREFORE THIS COURT ORDERS THAT:

The appeal of the 2005 and 2006 taxation years concerning the above referenced claimed charitable donation amounts is dismissed;

There shall be no costs;

Examination by the Minister's agents of any taxpayer relief request brought by the Appellant shall have regard to the section in the above-referenced Common Reasons for Order of the Court, entitled "Minister delay and taxpayer relief" .

Signed at Ottawa, Ontario this 25 th day of August, 2026.

"R.S Bocock"

Bocock J.

Appendix "A"

The following questions of mixed fact and/or law (the "Questions") were considered, determined and answered by this Court in published Common Reasons for Order dated [] [], 2026 in accordance with the Phase II process, sequence and procedures outlined in the procedural Order of this Court dated October 9 th , 2025:

Question 1 : Do the receipts issued by Destiny Health and Wellness Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the "Cash Receipts") contain all the information prescribed by Reg. 3501 of the Income Tax Regulations ("Regulations")?

Answer 1 : The Cash Receipts do not contain all the prescribed information .

Question 2 : If the Cash Receipts do not contain the information prescribed by Reg. 3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in "total charitable gifts" as an eligible gift pursuant to subsection 118.1(2) of the Income Tax Act ("Act")?

Answer 2 : The Cash Receipts do not qualify as an eligible gift.

Question 3 : Do the receipts issued by Liberty Wellness Initiatives Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the "In-kind Receipts") contain all the information prescribed by Reg. 3501 of the Regulations?

Answer 3: The In-Kind receipts do not contain all the prescribed information.

Question 4 : If the In-kind Receipts do not contain the information prescribed by Reg. 3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in “total charitable gifts” as an eligible gift pursuant to subsection 118.1(2) of the Act?

Answer 4 : The In-Kind Receipts do not qualify as an eligible gift.

Citation: 2026 TCC 157

Date: 20260825

Docket: 2024-1454(IT)G

BETWEEN:

STUART WALKER and the other

Appellants listed in the attached Schedule A,

Appellants,

and

HIS MAJESTY THE KING,

Respondent.

COMMON REASONS FOR ORDERS UNDER RULE 58 Bocock J.

I. INTRODUCTION [1] Generally, these common reasons relate to certain case managed appeals within what is commonly known among those involved as the Universal Donation Program (“UDP”). More particularly, these reasons provide answers to certain questions agreed to and posed concerning certain UDP donation receipts (the “donation receipts”). In turn, the questions were established, argued and answered under Section 58 (the “Rule 58 Motion”) of the Tax Court of Canada Rules (General Procedure) (the “Rules”).

Universal Donation Program (UDP) Type II appeals [2] The Rule 58 motion relates to the remaining UDP sub-group: the Type II Appeals. Type II Appeals have a further unique fact in common: the Appellants made their purported charitable donations under the UDP during the calendar and taxation years 2005 through 2009. This distinguishes Type II from Type I Appeals. The Type I Appellants made their asserted charitable donations to the UDP during the 2010 taxation years. Both Type I and Type II Appeals have been case managed as a group since late 2016. Since mid-2017, the two types of appeals were separated.

Type I Appeals previously disposed [3] With respect to Type I Appeals, there was a genuine, critical issue concerning the existence and form of documentation reflecting the claimed donations made in 2010: no donation receipts per se were issued or produceable for those appeals. Ongoing case management identified that. In 2018, because of a motion to strike those appeals, all Type I appeals were dismissed as outlined in Common Reasons for Order published as Re: Type 1 Universal Donation Program: 2018 TCC 254.

Type II UDP appeals: the long road plotted by the Minister [4] Type II appeals languished primarily because the Minister of National Revenue resiled from a less generous verb is refused confirming notices of objection for a considerable time. The Court exhorted the Minister in vain to confirm them, especially since Respondent's counsel sought repeatedly to have the Court invoke section 174 of the Income Tax Act (the "Act") or section 124.1 (Lead Case rule) of the Rules . The Minister's inaction was repeatedly met with the refusal by this Tax Court judge to adopt such a proposed process until a suitable number and breadth of Type II appeals were before the Court. The Court's reason was obvious: no efficacious economy of scale representative of general procedure appeals warranted such a procedure. Several, perhaps coincidental things then happened beginning in early 2024: the Court raised the issue of costs against the Minister, Respondent's appearing counsel changed, and, finally, the Minister began to confirm outstanding objections, both informal and general alike. The numbers now speak for themselves in that regard. The Court further addresses its view on this delay in Part IX of these reasons under the heading: Minister delay and taxpayer relief .

II. PROCEDURAL BACKGROUND FOR RULE 58 QUESTIONS [5] In 2023, the Minister's agents (the "CRA") and Respondent's counsel identified and began pleading that confirmed Type II UDP Appellants had deficient and/or non-compliant charitable receipts. This revelation came late to the Minister since replies filed for Type II appeals prior to 2023 contained no such assumption, assertion or grounds. While requiring amendments to replies was necessary, it ultimately became moot as earlier filed Appellants discontinued their appeals. Had they not, costs against the Respondent were in the offing and, in fact, subject to an order of this Court requesting submissions regarding same.

Explanation of lengthy Rule 58 reasons for orders [6] Finally relenting from a s. 174 Application and later a section 124.1 lead case appeals procedure, the Minister proposed a Rule 58 determination of questions by the Court of the appeals before it. The questions directly relate to the sufficiency of the donation receipts and consequential findings of whether they comply with the content requirements of section 118.1 and related Regulations of the Act. The length and nature of the proceedings, the number of Appellants (many self-represented) and the lesser use of Rule 58 all lead the Court to provide more extensive procedural description, detail of specific species of donation receipts and written and oral argument within these common reasons than is its usual custom. Further, because of the length of the reasons, the Court has directed that only the lead Order of Stuart Walker be posted to the website.

Consultation to ensure Rule 58 participation is understood and agreed [7] In response to the proposal, at a case management conference (“CMC”) on September 25 th , 2025, the Court then heard submissions from all parties concerning the appropriateness of the following:

- a) whether the questions (the “Questions”) proposed by the Respondent in the Rule 58 materials are compliant with and appropriate and suitable for a Rule 58 Motion “Rule 58 Motion”);
- b) those Appellants who preliminarily wish to participate in the Rule 58 by becoming bound through execution of an agreement to be bound once the Questions are set by the Court;
- c) should the Court approve the Questions and a Rule 58 Motion, the procedure, timing submissions and materials necessary to conduct a determination of the Questions in a timely and efficient way before the Court;
- d) those Appellants who prefer to proceed immediately to a hearing of their appeal before the Tax Court distinctly from any Rule 58 Motion; and,
- e) such other matters as arise or are brought to the Court’s attention at the CMC.

Establishment of the tweaked Rule 58 Questions [8] As a result, by order dated October 9, 2025, the Court established a timetable for the final procedure, timing, submissions and materials to conduct a determination of the Rule 58 questions in a timely and efficient way , while still affording a way for Appellants to be heard in open Court. After comment and submissions from all parties, the Court directed that the following questions of mixed fact and/or law (the “Questions”) be considered, determined and answered by this Court in accordance with the Rule 58 Phase II process, sequence and procedures outlined below:

Do the receipts issued by Destiny Health Wellness Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the “Cash Receipts”) contain all the information prescribed by Reg. 3501 of the Income Tax Regulations (“Regulations”)?

If the Cash Receipts do not contain the information prescribed by Reg.3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in “total charitable gifts” as an eligible gift pursuant to subsection 118.1(2) of the Income Tax Act (“Act”)?

Do the receipts issued by Liberty Wellness Initiative Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the “In-kind Receipts”) contain all the information prescribed by Reg. 3501 of the Regulations?

If the In-kind Receipts do not contain the information prescribed by Reg.3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in “total charitable gifts” as an eligible gift pursuant to subsection 118.1(2) of the Act?

Process and procedure for determination of the Questions [9] As to a sequence and process adopted, the Order of October 9, directed that:

Respondent (applicant herein) to file and serve affidavit(s)

1. On or before November 21, 2025 , the Respondent shall serve and file the following materials by way of affidavit evidence:
 - a. Collectively to all Appellants, in respect of the Cash Receipts and In-kind Receipts, the prescribed information which generally, in the Respondents view, has been omitted and which otherwise should be present in such receipts to comply with the Act and Regulations;
 - b. To each Appellant individually for which the Respondent has such information:
 - i) the assumed amount of each Cash Receipt and each In-kind Receipt for each taxation year such Appellant claimed a donation amount for the Universal Donation Program (“UDP”);
 - ii) the amount of the disallowed charitable donation amount claimed by such Appellant for each taxation year; and,
 - iii) as an exhibit, a copy, if any, of the Cash Receipts and In-kind Receipts in the Respondent’s possession for each taxation year in which the Appellant made a donation to the UDP;

Appellants (responding parties herein) to file and serve certain materials

2. On or before December 19, 2025 , each Appellant shall serve solely on the Respondent and file with the Court the following:
 - a. an affidavit attaching the Appellant’s copy of the purported Cash Receipts and In-kind Receipts, if any, in that Appellant’s possession for each taxation year in which such Appellant participated in the UDP, to the extent such receipts differ from those, if any, produced in paragraph 5(6)(iii) above;
 - b. confirmation in writing as follows:

The Appellant, [Appellant to insert name], a participant in the UDP, confirms that the Appellant:

- i) has received a copy of this Order of the Court dated October 9, 2025;
- ii) agrees to a participate in the application to the determine the Questions; and,
- iii) agrees to be bound by the decision of the Court concerning such Questions, subject to any rights of appeal;

Appellant (responding party) may decline to participate in application

3. Or, in the alternative to sub-paragraphs 6(a) and (b) above, the Appellant may in writing to the Court decline to participate in this application to determine the Questions and, by implication, instead request that a hearing by way of trial be scheduled solely for that Appellant at the first available sitting date, regardless of the Court’s determination of the Questions;

Respondent (applicant herein) to file statement of fact and law

4. On or before January 19, 2026 , the Respondent shall serve his submissions by way of statement of fact and law concerning the Questions, including any written argument concerning the Questions;

[10] The Court also provided for appellants who neither wished to participate in the Rule 58 determination of the questions nor to request their appeal be set down for hearing by stating:

Appellant may, at his or her own option, file a statement of fact and law

5. On or before February 19, 2026 , any participating Appellant wishing to do so may serve on the Respondent and file with the Court the Appellant's responding fact and legal submissions concerning the Questions, but failure to do so shall not preclude any participating Appellant from making only oral submissions at the hearing on March 12, 2026;

[11] An ultimate hearing for oral submissions was scheduled:

Hearing of oral submissions from all parties – March 12, 2026

6. On March 12, 2026 , the Court shall hold a hearing ("hearing") at the Tax Court of Canada at 6 th Floor, 180 Queen Street West, Toronto, Ontario to allow the parties to make oral submissions and argument concerning the Questions, by hearing first from the Respondent and then from any Appellant in the order such party appears on Schedule "A" attached;

[12] However, each Appellant was required to prosecute one's appeal by choosing one of the paths forward offered by the Court:

7. Any Appellant who fails to file a choice in writing with the Court pursuant to paragraphs 6 (participates in determination of Questions) or 7 (declines to participate) above shall be in default of this Court Order by virtue of subsection 126(4) of the Rules, and the Court may at any time thereafter on its own motion dismiss without further notice or hearing such defaulting Appellant's appeal.

III. PRELIMINARY ISSUE: THE NON-RESPONDING APPELLANTS Those Appellants failing to appear or otherwise prosecute their appeal [13] The following Appellants failed either to:

- i) choose to participate in the Rule 58 Questions or elect to have a separate hearing; and/or,
- ii) make written submissions before, or appear at, the March 12 th hearing:

Bassi, Sarabjit: 2025-554(IT)I

Bhardwaj, Anupam: 2024-429(IT)I

Bohnet, Nick: 2024-860(IT)G

Brar, Kamaljit: 2025-652(IT)I

Chaves, Paul: 2016-480(IT)G, 2016-484(IT)G

Davis, Darren: 2024-906(IT)I

Ethier, Gilles: 2023-2321(IT)I

Gingras-Ethier, Ginette: 2023-2322(IT)I

Hurlington, Kingsley: 2023-1692(IT)I

Qureshi, Inam: 2024-1296(IT)I

Salic, Michael: 2016-2134(IT)I

Sen, Vinh: 2024-169(IT)I

Singh, Sandra E.: 2016-4931(IT)I

Smith, Agatha: 2023-1718(IT)I, 2023-1719(IT)I, 2023-1720(IT)I, 2023-1721(IT)I, 2023-1722(IT)I

Sturby, Marvin: 2024-807(IT)I

Thorne, Donna: 2024-1468(IT)I

Vergara, Wilson: 2024-2609(IT)G

Waugh, Henry: 2024-289(IT)I

Willock, Dionne: 2024-633(IT)I

[14] None of the Appellants who failed to respond or appear contacted the Court Registry, Respondent's Counsel or provided any other form of communication to the Court concerning a reason or excuse for failing to choose to participate, submit documents or otherwise appear.

[15] The Rules speak directly to the issue of failing to appear at a case management conference or other process. Specifically, Rule 126 provides:

[...]

126(4) If a party fails to comply with the time requirements set out in a timetable established under this sections or with any requirement of these rules, or fails to attend any case management conference, the case management judge may:

b) Dismiss the appeal or give judgment in favour of the appellant;

[16] In fact, no Appellant above had responded in any way to the case management process or multiple orders to choose either the Rule 58 hearing route or one's own stand-alone hearing. All Rule 58 Appellants were repeatedly implored by the Court to provide an affidavit attaching a copy of their charitable donation receipt(s) and/or attend the March 12, 2026 hearing. Non-appearing Appellants did neither.

[17] An Appellant who seeks to appeal an assessment before this Court is not permitted to simply not appear without excuse or explanation or fail to comply with reasonable, and in this case, repeated requests to move the appeal along in the litigation process: *Wolsey v. HMQ*, 2016 TCC 236; *Palmer v. HMQ*, 2006 TCC 684, and *Ghaffar v. HMQ*, 2016 FCA 33. Moreover, failure to comply with a court order imposing deadlines is sufficient for dismissal: *MacIver v. HMQ*, 2009 FCA 89.

[18] Certain Appellants resiled from the Rule 58 process and did choose their own trial. Others could not appear and notified the Court, others simply provided their written submissions. All such choices were and are perfectly acceptable and compliant with the Court's process. However, never responding to three distinct entreaties offered by the Court is not acceptable.

[19] Finally, the sine qua non of the deductibility of an eligible donation amount is the production of a charitable donation receipt: *R v. Castro*, 2015 FCA 225. Ignoring the Court's request is tantamount to refusing to provide the receipt, as was, if not providing it, confirming the Minister's copies were accurate.

No appearance/Non-responding Appellants appeals dismissed

[20] As such, the appeals of the non-appearing/non-responding Appellants are dismissed without costs.

IV. STATUTORY PROVISIONS: CHARITABLE DONATIONS AND RECEIPTS [21] The provisions of subsection 118.1(2) and Regulations 3500 and 3501 are produced because almost all were discussed in written submissions in advance, or oral argument at the hearing.

[22] The prescribed information necessary for charitable donation receipts to yield eligible donation amounts is summarized below:

Subsection 118.1(2) of the Act:

i. Proof of gift

(2) An eligible amount of a gift is not to be included in the total charitable gifts, unless the making of the gift is evidenced by filing with the Minister

a) a receipt for the gift that contains prescribed information;

Regulation 3500 of the Act

ii. 3500 In this Part,

official receipt means a receipt for the purposes of paragraph 110.1(2)(a) or 118.1(2)(a) of the Act, containing information required by section 3501 or 3502; (reçu officiel)

Regulation 3501 of the Act

iii. Contents of Receipts

3501 (1) Every official receipt issued by a registered organization shall contain a statement that it is an official receipt for income tax purposes and shall show clearly in such a manner that it cannot readily be altered,

- (a) the name and address in Canada of the organization as recorded with the Minister;
- (b) the registration number assigned by the Minister to the organization;
- (c) the serial number of the receipt;
- (d) the place or locality where the receipt was issued;
- (e) where the gift is a cash gift, the date on which or the year during which the gift was received;
- (e.1) where the gift is of property other than cash
 - (i) the date on which the gift was received,
 - (ii) a brief description of the property, and
 - (iii) the name and address of the appraiser of the property if an appraisal is done;
- (f) the date on which the receipt was issued;
- (g) the name and address of the donor including, in the case of an individual, the individual's first name and initial;
- (h) the amount that is
 - (i) the amount of a cash gift, or
 - (ii) if the gift is of property other than cash, the amount that is the fair market value of the property at the time that the gift is made
- (h.1) a description of the advantage, if any, in respect of the gift and the amount of that advantage;
- (h.2) the eligible amount of the gift;
- (i) the signature, as provided in subsection (2) or (3), of a responsible individual who has been authorized by the organization to acknowledge gifts; and
- (j) the name and Internet website of the Canada Revenue Agency.

V. RULE 58 EVIDENCE, WRITTEN SUBMISSIONS AND ARGUMENT A. The Rule 58 Evidence of the Donations Receipts before the Court Essential Rule 58 requirement: no dispute of donation receipt evidence [23] An evidentiary record of the donation receipts was essential for this Rule 58 Motion; the donation receipts per se contain within the critical information determinative of their sufficiency and compliance. Conversely, any substantive dispute between the parties regarding the actual content, rather than the interpretation of the content within the donation receipts, would transform the hearing into a one of disputed evidence, and in this case at least, render the Rule 58 motion unworkable. To establish this record, the October 9, 2025 Order

establishing the final Rule 58 Motion (the “October 9th Order”) procedure constructed the blocks by which the record would be built.

Respondent’s evidence in Affidavits requisitioned by October 9 th Order [24] Paragraph 1 of the October 9th Order required the Respondent to serve and file two types of affidavits. The first was a general affidavit related to all Appellants. It required the Respondent to specify which information the Minister considered necessary to render a donation receipt compliant and the information which was missing generally from the UDP donation receipts issued over the relevant taxation years. The second affidavit, or more precisely affidavits, were specific to each Appellant. The individual affidavits attached the donation claimed in each taxation year, the species of donation receipt, the amount of the donation claimed, and the amount disallowed. Lastly, perhaps most importantly, the specific affidavit was to append as exhibits copies of all relevant donation receipts in the Respondent’s file. The Respondent was required to do so before November 21, 2025, and did so.

Appellants permitted to challenge or affirm Respondent’s initial evidence [25] The Respondent’s evidence was only one-half of the record. It was necessary to hear from each Appellant. Accordingly, on or before December 19, 2025, each Appellant was required to serve and file either copies of the Appellant’s donation receipts, to the extent there was a dispute with the copy furnished by the Respondent, or simply concur that the Respondent’s submitted receipts relevant to the Appellant’s charitable donation are accurate. By both doing so, the Court was able to effectively perfect the record prior to the hearing for oral argument, or, refer appeals for which there was a disputed record to a separate trial. Not surprisingly perhaps, not all Appellants filed responding affidavits. For those who did, there was no dispute regarding the actual copies of the donation receipts. In addition, it was at this time, that each Appellant was required to confirm whether they agree to be bound by the determination of the Questions or whether they wished their own trial.

Some anomalies : Willick, Mahmood and Morris [26] Arising from this process were a few anomalies. First, neither the Respondent nor the Appellant filed copies of the donation receipts for Dionne Willock, Docket: 2024-633(IT). Ms. Willock’s Appeal also falls within the category of a non-appearing Appellant and is therefore included within Part III above. Also, the Respondent did not have a record of the donation receipts for Qaiser Mahmood, Docket 2024-556(IT). However, Mr. Mahmood, during the submission process, disputed the form of the Questions, was not present in Canada for the oral submissions or for the commissioning of his affidavit evidence. Hence, his Appeal will be set down separately for trial. Mr. Morris submitted incomplete and/or deficient filings to participate in the Rule 58 Motion. Mr. Morris simply agreed the copies of his donation receipts matched those submitted by the Respondent but did not indicate he would be bound by the Questions. For completeness, the Court has included species of Mr. Morris’ receipts within these reasons as if he had complied with the Procedural Order.

The summarized evidentiary record of donation receipts before the Court [27] Ultimately, the established evidentiary record before the Court was documented with the donation receipts for all Appeals contained within these reasons and subject to the Rule 58 Motion and Questions.

There was agreement between the parties as to their form and content, while the completeness and necessity of certain information remained the critical issue for determination. Certain donation receipts, where the Respondent did not have file copies, could not be produced by certain Appellants for some donations allegedly made. However, examples of receipts for all years and species of receipts, cash or in-kind, were before the Court.

B. Short codex for prescribed information in charitable donation receipts [28] Regulation 3501(1) has specific requirements for completeness related to usual information found in charitable donation receipts. For the purposes of these reasons each detail or content requirement may be assigned a shorter connotative definition as follows:

Para or

Sub-Para from 3501(1).

Full Description

Abbreviated Definition

(1)

3501 (1) Every official receipt issued by a registered organization shall contain a statement that it is an official receipt for income tax purposes ...

Official Receipt Statement

... and shall show clearly in such a manner that it cannot readily be altered,

Non-alterable Format

(a)

the name and address in Canada of the organization as recorded with the Minister

Canadian Donee Address

(b)

the registration number assigned by the Minister to the organization

Registration Number

(c)

the serial number of the receipt

Serial Number

(d)

the place or locality where the receipt was issued

Place of Issuance

(e)

where the gift is a cash gift, the date on which or the year during which the gift was received

Cash Gift Date

e.1(i)

where the gift is of property other than cash, the date on which the gift was received

Property Gift Date

e.1(ii)

where the gift is of property other than cash, a brief description of the property

Property Description

e.1(iii)

where the gift is of property other than cash, the name and address of the appraiser of the property if an appraisal is done

Appraiser Identification

(f)

the date on which the receipt was issued

Issue Date

(g)

the name and address of the donor including, in the case of an individual, the individual's first name and initial

Donor Identification

(h)(i)

the amount that is the amount of a cash gift

Cash Amount

(h)(ii)

if the gift is of property other than cash, the amount that is the fair market value of the property at the time that the gift is made

Gift FMV

(h.1)

a description of the advantage, if any, in respect of the gift and the amount of that advantage

Advantage Amount

(h.2)

the eligible amount of the gift

Eligible Amount

(i)

the signature, as provided in subsection (2) or (3), of a responsible individual who has been authorized by the organization to acknowledge gifts

Authorized Signature

(j)

the name and Internet website of the Canada Revenue Agency

CRA Name & Website

C. Legal Authorities re: prescribed information in charitable donation receipts [29] What follows is a summary of the generally applicable jurisprudence concerning the content within a purported charitable receipt necessary to qualify it as an eligible charitable amount for charitable gifts. The Court acknowledges that submissions were made challenging some of these conclusions of law. Such submissions are considered, analyzed and determined in the reasons below.

[30] The information required by subsection 3501(1) of the Regulations is mandatory. The provision explicitly states that every official receipt “shall show clearly” the information listed in paragraphs (a) to (j). Under section 11 of the Interpretation Act, the word “shall” is to be construed as ‘imperative.’” If Parliament intended the requirements to merely suggestions, it would have used more permissive words like “may” : *Afovia v. R*, 2012 TCC 391 at paras 9-12.

[31] Consequently, Courts have consistently held that if the receipt is deficient or missing any prescribed information, the donation amount reflected within the receipt is invalid: *Sowa v. R*, 2013 TCC 297 at paras 16-20, *aff’d* 2015 FCA 103 (“Sowah”). Compliance is a matter of strict statutory adherence. It is not a question of the taxpayer’s “fault, responsibility, good faith or control” *Ampomah v. R* , 2014 TCC 217 at para 13. The Federal Court of Appeal has affirmed that Courts have no discretion to overlook these omissions: “If the requirements as to the nature of the information that a receipt must contain are not met, the receipt must be rejected, with the result that the holder of the receipt loses tax benefits” *Kueviakoe v. R* , 2021 FCA 64 at para 15, citing *Plante v. R*, [1999] 2 CTC 2361 at paras 46-48 [1999] TCJ No 51 (TCC).

[32] Since the following jurisprudence is essential to the determination of the sufficiency for qualification of donation receipts as an eligible charitable donation, a further description is provided.

Sowah [33] Subsection 118.1(2) of the Act provides a tax credit for donations to duly qualified charities, and that two things are essential: gift to the charity and a receipt for the gift with prescribed information.

[34] The receipt in Sowah failed to meet three mandatory requirements.

[35] First, it did not contain “a statement that it is an official receipt for income tax purposes” (para 17). Justice Miller held that this is “one of the mandatory requirements.” He stated:

There can be no clearer reassurance to a taxpayer on the face of a receipt than an indication that it is an official receipt for tax purposes. Failure to meet this simple qualification casts real suspicion on the credibility of the receipt. It is a mandatory condition that has not been met in this case.

[36] Second, the receipt failed to state “the date on which the receipt was issued.” It merely indicated “January – December 2006.” The Court held: “Again, this is a mandatory condition that simply has not been met” (para 18).

[37] Third, the receipt failed to show “the locality or place where the receipt was issued” as required by paragraph 3501(1)(d). Justice Miller underscored that this is “a separate requirement from the address of the organization as recorded with the Minister” (para 19). Although one might presume the charity’s address was also the place of issuance, the Court rejected such an approach:

This should not be left to presumption. Maybe there are several Jesus Healing Centers throughout Toronto. It should be clear on the receipt from which place the receipt is issued. It is not.

[38] Because the receipt did not contain the prescribed information, the taxpayer “has therefore not met the second condition necessary to obtain credit for a charitable donation. The Appeal can be dismissed on that basis” (para 20).

[39] In summary , Sowah establishes that subsection 118.1(2) makes entitlement to the charitable donation tax credit conditional on filing a receipt that strictly complies with every prescribed element in subsection 3501(1) of the Regulations. The omission of any single mandatory requirement, including the statement, the date of issuance, or the place of issuance, renders the receipt invalid. The Court will not infer compliance or cure deficiencies by presumption.

Kueviakoe [40] In Kueviakoe , all but one of the receipts failed to comply with paragraph 3501(1)(g), which requires that a receipt include “the name and address of the donor including, in case of an individual, the individual’s first name and initial.” The receipts identified the donor as “Thierry Kueviakoe,” whereas the appellant’s full name was “Ekue Arthur Thierry Kueviakoe” . The Court held that “the sole omission of the appellant’s first name and middle initial would be sufficient to render the receipts for the charitable donations non-compliant with Regulation 3501, and hence incapable of supporting a tax credit” (para 11). These receipts were therefore “rightly

rejected for this reason” (para 12).

[41] With respect to one receipt, the Federal Court of Appeal acknowledged that the Tax Court appeared to have erred in concluding that the donor’s first name and initial were missing (para 13). However, the receipt failed to “separately indicate the place of issuance of the receipt” (para 15). Although it stated the charity’s address, “it does not separately indicate the place of issuance of the receipt” (para 15). The appeal Court reiterated that “the law requires a separate indication of the place or locality where the receipt was issued” (para 15). Accordingly, the receipt was invalid on that basis.

[42] Citing *Plante* (*supra*), the Federal Court of Appeal reaffirmed that the prescribed requirements “are not frivolous or unimportant; on the contrary, the information required is fundamental, and absolutely necessary for checking both that the indicated value is accurate and that the gift was actually made” (para 15). It further endorsed the principle that “[i]f the requirements as to the nature of the information that a receipt must contain are not met, the receipt must be rejected, with the result that the holder of the receipt loses tax benefits” (para 15).

[43] Conclusively , *Kueviakoe* confirms that even a single omission of prescribed information, including the failure to state the donor’s full first name and initial or the separate place of issuance, renders a receipt non-compliant and incapable of supporting a tax credit.

Madamidola [44] In *Madamidola* , the Court identified multiple deficiencies in the receipts at issue (paras 12-15):

[45] First, the receipts failed to comply with paragraph 3501(1)(a), which requires that the receipt state “the name and address in Canada of the organization as recorded with the Minister.” Justice Miller found that “at no time was 86 Rivalda Road an address ‘recorded with the Minister’” . He described this as “the most glaring” deficiency and held: “This deficiency alone is fatal to Mr. *Madamidola*’s case” . He added that this is “not an insignificant requirement but one that should give the public some comfort that charities issuing receipts are indeed the very charities operating in the very places on record with the Minister” .

[46] Second, the receipts failed to clearly indicate “the place or locality where the receipt was issued,” as required by paragraph 3501(1)(d). The Court held that “the receipt is to be clear from which place and/or locality the receipt was issued,” and where the evidence suggested the Association operated in different places over the years, “it is even more important that the receipt be clear in that regard” .

[47] Third, neither receipt provided the donor’s address, contrary to paragraph 3501(1)(g).

[48] Fourth, with respect to the 2005 in-kind donation, the receipts failed to comply with paragraph 3501(1)(e.1). The Regulations require that where the gift is of property other than cash, the receipt must state “the date on which it was received.” The receipts merely stated the whole year. Justice Miller held that while this “may be sufficient for cash donations,” it “is insufficient for gifts in kind: an actual date is required” .

[49] Fifth, and although not relevant in this Rule 58 motion, the Court was not satisfied that the fair market value of the donated tables and chairs had been established. Although an “evaluation committee” of the Association set the value, “no information was provided as to who these appraisers were and how they came up with that value” . The Court noted that a gift in kind must be based on “fair market value” and that this “can best be established by appraisal reports,” failing which other evidence (such as purchase receipts) might suffice. None was provided.

[50] Justice Miller concluded: “For these reasons, I conclude the receipts do not meet the stringent requirements of the Act and Regulations and Mr. Madamidola’s Appeals are dismissed” . Because the receipts were deficient, it was unnecessary to determine whether the donations were in fact made (paras 15-16).

[51] By way of conclusion : Madamidola confirms that non-compliance with any one of the prescribed elements in subsection 3501(1), including failure to state the charity’s recorded address, the place of issuance, the donor’s address, or the date of receipt for a gift in kind, is fatal to the validity of the receipt.

Afovia [52] In Afovia , Justice Paris found that none of the receipts “showed a serial number or the name and Internet website of the CRA, as required by paragraphs 3501(1)(c) and (j)” (para 7). On the clear wording of Regulation 3501, all of the information listed is mandatory, because “every official receipt ... shall show clearly” the information in paragraphs (a) to (j) (para 9, emphasis in original). Since “none of the receipts ... contain all of the prescribed information” , they did not meet subsection 118.1(2) and “for this reason, the appellants’ claims ... cannot succeed” (para 13). The Court further noted that ignorance of the requirements “cannot relieve” a donor from the obligation to file receipts that contain the prescribed information (para 14).

[53] Afovia confirms that the wording “shall show clearly” in subsection 3501(1) creates mandatory statutory conditions precedent to entitlement under subsection 118.1(2). Where a receipt omits prescribed elements such as a serial number or the CRA’s name and website, the Court must reject the receipt. The taxpayer’s good faith or lack of knowledge is legally irrelevant to the validity of the receipt.

Ampomah [54] In Ampomah , the receipt at issue contained multiple fatal defects. The Court identified that:

- a) the charity’s name was incorrectly stated;
- b) the date of issuance was missing;
- c) “the locality or place of issuance for the receipt was missing” ; and,

- d) “there was no statement that the receipt was ‘an official receipt for Income Tax Act purposes’” (para 6).

[55] Subsection 118.1(2) requires that a gift be proven by filing “a receipt for the gift that contains prescribed information” (para 10). Subsection 3501(1) provides that every official receipt “shall contain a statement that it is an official receipt for income tax purposes and shall show clearly” the prescribed information (para 11).

[56] Relying on prior jurisprudence, the Court reiterated: “Case law is clear that these requirements are mandatory and are to be strictly adhered to” (para 12). With respect to the missing “official receipt” statement, the Court endorsed the principle that: “There can be no clearer reassurance to a taxpayer on the face of a receipt than an indication that it is an official receipt for tax purposes... It is a mandatory condition that has not been met” (para 12). The Court emphasized that the place of issuance is “a separate requirement from the address of the organization as recorded with the Minister” and “should not be left to presumption” (para 12). Most significantly, the Court made clear that “it is not a matter of fault, responsibility, good faith or control. It is a mandatory requirement of the Act and the Regulation... For this clear and obvious breach of this mandatory requirement, this appeal must be dismissed” (para 13).

[57] Ampomah reiterates that compliance with subsection 3501(1) is a matter of strict statutory adherence. The absence of required elements, including the correct charity name, the date of issuance, the place of issuance, or the “official receipt” statement, invalidates the receipt. The Court expressly rejected any suggestion that fault, responsibility, or good faith could excuse non-compliance

Plante [58] In Plante , the appellant asserted that Exhibit I-11 served as both the appraisal and the receipt. However, “it is clear that neither the appraisal nor the receipt meets the very clear and explicit requirements set out in the Regulations” (para 44). The deficiencies were not minor: the breaches “are so significant and so numerous that it is absolutely impossible to determine who issued the receipt and who did the appraisal” (para 44).

[59] Regarding the charitable receipt, the Court emphasized that it “does not indicate the name of either the appraiser or the person who issued the receipt” (para 45). The document “is not numbered and does not include the registration number assigned by the Department” (para 45). Justice Tardif characterized these as “very serious breaches that provide sufficient justification for rejecting the document described as a receipt” (para 45). In substance, the receipt/appraisal failed to include several prescribed elements under Regulation 3501, including: the appraiser’s name, the serial number of the receipt, and the registration number of the registered organization (paras 43, 45).

[60] Justice Tardif underscored the rationale for strict compliance (paras 46-48):

The requirements in question are not frivolous or unimportant; on the contrary, the information required is fundamental, and absolutely necessary for checking both that the indicated value is accurate and that the gift was actually made.

The purpose of such requirements is to prevent abuses of any kind. They are the minimum requirements for defining the kind of gift that can qualify the taxpayer making it for a tax deduction.

If the requirements as to the nature of the information that a receipt must contain are not met, the receipt must be rejected, with the result that the holder of the receipt loses tax benefits. Accordingly, even though a taxpayer may have made a gift of a painting, he or she cannot claim the potential deduction if the appraisal and the receipt issued for the gift do not comply with the requirements of the Act and the Regulations made thereunder.

[61] Plante confirms that even where a taxpayer may have made a genuine gift, the tax benefit under subsection 118.1(2) is unavailable unless the filed receipt complies with the clear and explicit requirements of the Regulations.

Walby v. R, 2023 TCC 164, aff'd 2025 FCA 94 ("Walby") [62] In Walby , Justice MacPhee dismissed the appeals and held that the appellants' participation in the Global Learning Gifting Initiative did not give rise to a "gift" for the purposes of section 118.1 of the Act, even insofar as the appellants ultimately pursued only the cash receipts. After concluding that the appellants lacked donative intent and that no valid gift had been made, the Court proceeded in the alternative to consider whether subsections 248(30)-(32) of the Act would save the cash donations if those provisions applied (para 57).

[63] In that alternative analysis, the first step was to determine "what the advantage to the transferor is" (para 66). The Court noted that the "amount of an advantage" is defined broadly in subsection 248(32) and that benefits can arise from interconnected agreements or third parties (paras 64, 72).

[64] In this context, the Court identified "the expected dollar amount of the Licenses that they expected to receive" as one clear advantage (para 73). Critically, the Court emphasized that the relevant measure was not the true fair market value of the software: "The amount of the advantage of the courseware is the value that the Appellants expected the courseware to have (and not the fair market value it actually had)" (para 74).

[65] Because the expected value of the licences substantially exceeded the cash outlay, the Court held that: "the advantage far exceeds the entirety of the cash donation" (para 74), with the result that paragraph 248(30)(a) could not operate to preserve the gift.

D. Cross-referencing existing case law to donation receipts in this Rule 58 Motion [66] Certain of the foregoing provisions of Regulation 3501 were engaged within received submissions concerning donation receipts and taxation years within the various appeals in this Rule 58 Motion. The relevant Abbreviated Definition cross-referenced to the previously cited applicable case law may be summarized as follows:

Short Definition

Applicable Jurisprudence

Canadian Donee Address

Madamidola

Address must be the one “recorded with the Minister.” Use of an unrecorded address is fatal. This requirement reassures the public that the issuing charity is properly registered and operating at a recognized location.

Place of Issuance

Sowah

The locality where the receipt was issued must be clearly stated. It is a separate requirement from the charity’s address and cannot be presumed.

Kueviakoe

Even if the charity’s address appears, the receipt must separately indicate the place of issuance. Omission renders receipt invalid.

Madamidola

Receipt must clearly indicate from which place it was issued, especially where charity operated in multiple locations.

Ampomah

Place of issuance is distinct from the charity’s address and must not be left to presumption. Strict compliance required.

Appraiser Identification

Madamidola

Gifts in kind require credible appraisal information. Lack of proper identification of appraisers undermines compliance.

Plante

Failure to identify appraiser is a serious breach preventing verification of value.

Donor Identification

Kueviakoe

Omission of any part of the donor’s required name (including first name and initial) renders receipt non-compliant.

Madamidola

Failure to include donor’s address violates paragraph (g) and is fatal.

Advantage Amount

Walby

“Advantage” is broadly defined. The relevant measure is the value expected by the donor, not actual FMV. If advantage exceeds transfer, no gift survives.

CRA Name & Website

Afovia

Receipt must show clearly the CRA’s name and website. “Shall show clearly” creates mandatory statutory conditions. Good faith irrelevant.

IV. WRITTEN SUBMISSIONS RE: RULE 58 MOTION PARTICIPANTS

[67] As outlined in Paragraph 9(1), (2), (4) and (5) above, the Court requested and received written submissions from the parties before the hearing on March 12, 2026. Those written submissions, referential to taxation year, the type of receipt, donee and party, are summarized by party below. The list includes a summary of the abbreviated written legal arguments provided by the Respondent for the relevant Appellant participating in the Rule 58 Motion. Some specific donation receipts have been omitted to avoid excessive duplication. Submissions made by an Appellant, if provided, (utilizing for ease of reference the codex terms employed above) are also included:

Ukeme Adekoya

Specie of Receipt

Respondent’s Submissions

Appellant’s Submission

2007 Liberty In-Kind Receipt

\$9,000

Canadian Donee Address

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

No automatic disqualification for technical Regulation 3501 receipt defects.

2009 Liberty In-kind Receipt

\$14,000

Gift FMV

Advantage Amount

CRA Name & Website

No automatic disqualification for technical Regulation 3501 receipt defects.

2009 Destiny Cash Receipt

\$2,000

Advantage Amount

CRA Name & Website

No automatic disqualification for technical Regulation 3501 receipt defects.

2007 Destiny Cash Receipt

\$2,000

Advantage Amount

CRA Name & Website

Donor Identification

No automatic disqualification for technical Regulation 3501 receipt defects.

Naseema Ali

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$27,500.07

Gift FMV

Advantage Amount

CRA Name & Website

Receipt fully complies with Regulation 3501; all prescribed information present.

Micheal A. Beckford

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Liberty Cash Receipt

\$5,000

Canadian Donee Address

Place of Issuance

Advantage Amount

Victim of accountant fraud; receipts relied upon in good faith.

2005 Liberty In-kind Receipt

\$25,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

Victim of accountant fraud; receipts relied upon in good faith.

2005 Liberty In-kind Receipt

\$5,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

Victim of accountant fraud; receipts relied upon in good faith.

2005 Liberty In-kind Receipt

\$25,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FM Advantage Amount

Victim of accountant fraud; receipts relied upon in good faith.

Joseph J. Chimienti

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2007 Destiny Cash Receipt

\$5,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Liberty In-kind Receipt

\$22,500

Canadian Donee Address

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

Carmalin Desmond

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$54,061

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

2009 Liberty In-kind Receipt

\$6,600.18

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Neysa Fridy

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Liberty Cash Receipt

\$2,700

Canadian Donee Address

Place of Issuance

Advantage Amount

Receipt contains all prescribed information; fully compliant.

2005 Liberty In-kind Receipt

\$13,500

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

Receipt contains all prescribed information; fully compliant.

2006 Destiny Cash Receipt

\$2,965

Advantage Amount

CRA Name & Website

Donor Identification

Receipt contains all prescribed information; fully compliant.

2006 Liberty In-kind Receipt

\$1,482

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

Receipt contains all prescribed information; fully compliant.

2006 Liberty In-kind Receipt

\$13,343

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

Receipt contains all prescribed information; fully compliant.

Omesh Gobind

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$27,500

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Karen Hart

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$49,027

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Robert Magro

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2008 Liberty In-kind Receipt

\$4,501

Canadian Donee Address

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

2009 Liberty In-kind Receipt

\$33,000

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Gary Montambault Specie of Receipt Respondent's Submissions Appellant's Submission

2006 Destiny Cash Receipt

\$18,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$90,000

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Destiny Cash Receipt

\$5,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Destiny Cash Receipt

\$11,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Liberty In-kind Receipt

\$49,500

Canadian Donee Address

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Liberty In-kind Receipt

\$25,007

Canadian Donee Address

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

Keith Morris

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2007 Destiny Cash Receipt

\$3,000

Gift FMV

Advantage Amount

CRA Name & Website

None submitted

2006 Destiny Cash Receipt

\$2,000

Advantage Amount

CRA Name & Website Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$1,500

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$13,502

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$10,000

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

Helen Naqvi

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$5,500

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Nancy Quon Specie of Receipt Respondent's Submissions Appellant's Submission

2009 Liberty In-kind Receipt

\$60,500

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

John Rocca

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$78,000

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

2009 Liberty In-kind Receipt

\$82,569

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

2009 Liberty In-kind Receipt

\$275,000

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Karlene Rowe

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2008 Liberty In-kind Receipt

\$27,500

Canadian Donee Address

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

2009 Liberty In-kind Receipt

\$30,250

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Aldo Sciascetti

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Destiny Cash Receipt

\$8,000

Canadian Donee Address

Place of Issuance

Advantage Amount

CRA approved charities; taxpayer relied; receipts should be valid

2005 Liberty In-kind Receipt

\$32,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

CRA approved charities; taxpayer relied; receipts should be valid

2006 Destiny Cash Receipt

\$6,000

Advantage Amount

CRA Name & Website

Donor Identification

CRA approved charities; taxpayer relied; receipts should be valid

2006 Liberty In-kind Receipt

\$30,002

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

CRA approved charities; taxpayer relied; receipts should be valid

Lorna Sciascetti

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Destiny Cash Receipt

\$8,000

Canadian Donee Address

Place of Issuance

Advantage Amount

CRA approved charities; taxpayer relied; receipts should be valid

2005 Liberty In-kind Receipt

\$32,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

CRA approved charities; taxpayer relied; receipts should be valid

2006 Destiny Cash Receipt

\$6,000

Advantage Amount

CRA Name & Website

Donor Identification

CRA approved charities; taxpayer relied; receipts should be valid

2006 Liberty In-kind Receipt

\$30,002

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

CRA approved charities; taxpayer relied; receipts should be valid

Juliana Thompson

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$12,650

Gift FMV

Advantage Amount

CRA Name & Website

Receipt contains all prescribed information; fully compliant.

Robert Thompson

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2009 Liberty In-kind Receipt

\$11,000

Gift FMV

Advantage Amount

CRA Name &Website

Receipt contains all prescribed information; fully compliant.

David Toews

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2006 Destiny Cash Receipt

\$3,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Destiny Cash Receipt

\$5,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$15,001

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$25,000

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Destiny Cash Receipt

\$8,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2007 Liberty In-kind Receipt

\$36,007

Canadian Donee Address

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

Stuart Walker

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Destiny Cash Receipt

\$10,500

Canadian Donee Address

Place of Issuance

Advantage Amount

Reg 3501(1) is evidentiary only; immaterial or retro-imposed omissions do not automatically void otherwise valid, verifiable gifts under s 118.1(2); strict nullity reading is ultra vires .

2005 Liberty In-kind Receipt

\$52,500

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

Reg 3501(1) is evidentiary only; immaterial or retro-imposed omissions do not automatically void otherwise valid, verifiable gifts under s 118.1(2); strict nullity reading is ultra vires .

2006 Destiny Cash Receipt

\$15,500

Advantage Amount

CRA Name & Website

Donor Identification

Reg 3501(1) is evidentiary only; immaterial or retro-imposed omissions do not automatically void otherwise valid, verifiable gifts under s 118.1(2); strict nullity reading is ultra vires .

2006 Liberty In-kind Receipt

\$77,500

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Reg 3501(1) is evidentiary only; immaterial or retro-imposed omissions do not automatically void otherwise valid, verifiable gifts under s 118.1(2); strict nullity reading is ultra vires .

Arek Wywijas

Specie of Receipt

Respondent's Submissions

Appellant's Submission

2005 Destiny Cash Receipt

\$7,000

Canadian Donee Address

Place of Issuance

Advantage Amount

None submitted

2005 Liberty In-kind Receipt

\$33,000

Canadian Donee Address

Place of Issuance

Appraiser Identification

Gift FMV

Advantage Amount

None submitted

2006 Destiny Cash Receipt

\$8,000

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

2006 Liberty In-kind Receipt

\$40,004

Appraiser Identification

Gift FMV

Advantage Amount

CRA Name & Website

Donor Identification

None submitted

[68] Arguments submitted by the Respondent for non-appearing appellants are not referenced above because such appeals are dismissed for non-compliance with the Court's various directives. For completeness and despite the dismissals for non-compliance, the Court notes that the non-attending or non-responding Appellants' appeal years are otherwise included, by implication, in the reasons below.

Advantage Amount not before the Court in Rule 58 Motion [69] The Respondent challenged the fair market value of the donated property in all filed replies. However, there was no uncontested or agreed evidence before the Court on that issue. Therefore, largely owing to the focus of this Rule 58 Motion on the written content of the donation receipts, no determination will be made on compliance with description or sufficiency of the fair market value of the property or description of the advantage. All other requirements in Reg. 3501 are considered.

VII. ORAL SUBMISSIONS AT HEARING – MARCH 12, 2026 A. Appellants [70] At the hearing, oral submissions were provided by the indicated Appellants pursuant to the procedure outlined at Paragraph 11 above. The Court summarizes these submissions in two sections below. Where specific Appellants were represented by counsel or an agent, the oral arguments are grouped by representative who made common arguments for such Appellants. As is seen, some Appellants made their own oral arguments, which is also reflected below.

Section 1 – Receipt-Specific Arguments [71] The first section concerns submissions centred on the information sufficiency and content of the donation receipts referential to the party making the submissions and the form and year of receipt such arguments engage, where appropriate. The Respondent's arguments, as mover of the Rule 58 motion and questions, precede the Appellant's oral arguments as identified.

Section 2 - General arguments re: Minister's overreach and jurisdiction [72] The second section concerns the relevant arguments advanced by Mr. Iampieri on behalf of certain Appellants. Such submissions assert the Minister has interpreted the Regulations in an overly expansive manner, excessively superseded legislative authority and impermissibly spoiled and fouled otherwise sufficient evidence of the charitable gifts, namely the donation receipts.

Section 1 – Receipt-Specific Arguments OVERARCHING SUBMISSIONS Respondent [73] The Respondent submits that the donation receipts issued under the Universal Donation Program between 2005 and 2009 do not comply with the mandatory requirements governing charitable donation receipts. Under subsection 118.1(2) of the Act, a taxpayer may include a donation in their "total charitable gifts" only if the gift is supported by an official receipt containing the information prescribed by Regulation 3501(1) of the Income Tax Regulations . The Respondent's position is that these requirements must be applied strictly. If a receipt omits any prescribed element, it cannot constitute valid proof of a gift.

[74] The Respondent therefore argues that the receipts issued by Destiny Health and Wellness Foundation (“Destiny”) and Liberty Wellness Initiatives Foundation (“Liberty”) are invalid because they omit various elements of the prescribed information. The deficiencies alleged by the Respondent vary depending on the year and type of receipt. The submissions are enumerated below.

Appellants [75] Mr. De Bartolo, on behalf of 11 Appellants, stated that the Rule 58 motion raises a narrow legal issue: whether the receipts contain the prescribed information required by the Regulations. He submits that the receipts do contain all required elements, including the charity’s name and address, the registration number, the serial number, and the place of issuance. On that basis, he argues that the receipts appear on their face to satisfy the requirements of Regulation 3501.

[76] Addressing the Respondent’s arguments, Mr. De Bartolo identifies three alleged deficiencies raised by the Crown: the true fair market value of the healthcare units, the amount of the advantage received, and the name and website of the CRA. He submits that none of these points demonstrates a failure to include prescribed information.

[77] With respect to fair market value, he argues that the Regulations only require that the receipt state a value, which the receipts do. Whether that value reflects the true fair market value is, in his submission, a valuation issue requiring evidence and factual findings and therefore falls outside the limited legal question before the Court under Rule 58.

[78] Regarding the advantage requirement, Mr. De Bartolo notes that the receipts state that no advantage has been received. He submits that the Respondent’s position—that an advantage may in fact exist—again raises a substantive factual issue rather than a question of whether the prescribed information appears on the receipt.

Specific Donation Years THE PARTIES’ SUBMISSIONS GROUPED BY YEAR 2005 Destiny Cash Receipts [79] Respondent’s counsel elaborated on the address issue. Counsel explained that charities may record several types of addresses with the Minister, including mailing, physical, and books-and-records addresses. For the purposes of the Respondent’s analysis, the earliest date on which the Allstate Parkway address appeared in any category was used. Even under that approach, the address was not recorded until October 5, 2006 for Destiny, after the 2005 receipts had been issued. Counsel emphasized that the requirement that the address be “recorded” ensures that donors can verify the charity’s location at the time the receipt is issued.

2005 Liberty Cash Receipts [80] Respondent’s counsel again referred to the charity’s address history reports. Counsel noted that the earliest date the Allstate Parkway address appeared in any category of Liberty’s records was March 27, 2006. Because all relevant receipts were issued between November 7, 2005 and February 28, 2006, the Respondent submits that the requirement that the address be recorded with the Minister was not met.

2005 Liberty In-Kind Receipts [81] Crown counsel elaborated on the appraiser requirement. Counsel noted that the receipt identifies “SF Valuations Incorporated” as the appraiser under the eligible amount section, indicating that an appraisal was performed. Because the receipt identifies an appraiser but omits the appraiser’s address, the Respondent submits that the regulatory requirement is not satisfied.

2006 Destiny Cash Receipts [82] Crown counsel explained that the incorrect website address was confirmed through inquiries with the CRA Charities Directorate and a review of archived versions of the CRA website.

[83] Crown counsel further noted that the receipts issued to Neysa Fridy, Aldo Sciascetti, and Lorna Sciascetti contained the correct website address but did not state the name of the CRA. The Respondent nevertheless submits that those receipts remain non-compliant because paragraph 3501(1)(j) requires both the name and the Internet website of the CRA.

[84] Respondent’s counsel also identified an anomaly concerning the receipts issued to Arek Wywijas. Two 2006 Destiny cash receipts were issued to him. The receipt in the amount of \$2,000 contained the incorrect website address, whereas the receipt in the amount of \$6,000 contained the correct website address.

2006 Liberty In-Kind Receipts [85] Respondent’s counsel again emphasized that the requirement to provide the name and address of the appraiser applies where the receipt indicates that an appraisal was conducted. Because the receipts identify an appraiser but omit the address, the Respondent submits that they do not comply with the Regulations.

2007 Destiny Cash Receipts [86] The Appellants submit that technical deficiencies in a charitable donation receipt should not automatically disqualify a gift from inclusion in “total charitable gifts” under subsection 118.1(2) of the Act.

[87] They argue that the statutory scheme must be interpreted in accordance with the modern principle of statutory interpretation, requiring a textual, contextual, and purposive analysis. In addition, they submit that the existence of a valid gift depends on the voluntary transfer of property without consideration, rather than solely on the formal completeness of the receipt.

[88] While Regulation 3501 prescribes information that should appear on official receipts, the Appellants submit that these requirements serve an administrative and evidentiary function and should not operate as automatic substantive bars where the essential elements of the donation are otherwise ascertainable.

[89] They further argue that the authorities relied upon by the Respondent involve materially different circumstances, such as systemic or substantive deficiencies in the receipts.

[90] Some Appellants also note discrepancies in the naming of the charitable program or raise questions about the CRA’s prior acceptance of the receipts during the original assessments.

[91] However, the Court clarified that such matters were outside the scope of the Rule 58 questions, which concerned only whether the receipts complied with the prescribed information requirements under Regulation 3501.

2007 Liberty In-Kind Receipts [92] Respondent's counsel stated that where a receipt identifies an appraiser but omits the address, the requirement in subparagraph 3501(1)(e.1)(iii) is not satisfied.

2008 Destiny Cash Receipts [93] The appellants represented by Mr. De Bartolo submit that they believe their receipts contain all of the information prescribed by Regulation 3501.

2008 Liberty In-Kind Receipts [94] The appellants represented by Mr. De Bartolo submit that they believe their receipts contain all of the information prescribed by Regulation 3501.

[95] Mr. De Bartolo emphasizes that the Rule 58 motion raises a narrow legal issue: whether the receipts contain the prescribed information required by the Regulations. He submits that the receipts do contain all required elements, including the charity's name and address, the registration number, the serial number, and the place of issuance. On that basis, he argues that the receipts appear on their face to satisfy the requirements of Regulation 3501.

[96] Mr. De Bartolo submitted that the Respondent's concerns regarding fair market value, advantage, and the CRA website relate to valuation or factual matters rather than the absence of prescribed information on the receipts.

2009 Destiny Cash Receipts [97] Ms. Adekoya submits that the issue before the Court is whether any omission of prescribed information under Regulation 3501 automatically disqualifies a charitable gift from inclusion in "total charitable gifts" under subsection 118.1(2) of the Act. She argues that the Respondent's strict formal interpretation is inconsistent with the modern approach to statutory interpretation affirmed by the Supreme Court of Canada.

[98] Ms. Adekoya relies on *Rizzo & Rizzo Shoes Ltd. (Re)*, [1998] 1 SCR 27, in which the Supreme Court confirms that statutory interpretation requires legislation to be read in its entire context and in a manner that is harmonious with its object and the intention of Parliament. She also cites *Canada Trustco Mortgage Co v. Canada*, 2005 SCC 54, which reaffirms that tax legislation must be interpreted textually, contextually, and purposively.

[99] She further submits that a gift consists of a voluntary transfer of property without consideration, citing *The Queen v. Friedberg*, [1992] 1 CTC 1 (FCA), and argues that the legal existence of a gift depends on the transfer itself rather than solely on the documentary form.

[100] Ms. Adekoya also addresses the role of Regulation 3501. She submits that the regulation prescribes the information required on official receipts, but that regulations must align with the statutory purpose and cannot expand substantive disqualification beyond Parliament's intent. In support of this position, she cites *Stubart Investments Ltd. v. The Queen*, [1984] 1 SCR 536. She argues that the purpose of Regulation 3501 is administrative integrity and traceability, and that where essential identifying elements are ascertainable, the legislative objective is satisfied.

[101] Finally, Ms. Adekoya seeks to distinguish Sowah , 2013 TCC 297. She submits that Sowah involves systemic receipt deficiencies and broader findings concerning the nature of the transactions, whereas the present determination concerns the narrower legal question of whether alleged omissions automatically invalidate eligibility under subsection 118.1(2). She argues that Sowah does not establish a universal rule that every technical defect mandates disqualification regardless of materiality, and that a purposive interpretation requires assessment of whether the alleged omission materially frustrates the statutory objective.

[102] She therefore submits that subsection 118.1(2) does not mandate automatic nullification for technical receipt defects and that the questions before the Court should be answered consistently with the modern principle of statutory interpretation.

2009 Liberty In-Kind Receipts [103] The Appellants submit that the issue before the Court is whether an omission of prescribed information under Regulation 3501 automatically disqualifies a charitable gift from inclusion in “total charitable gifts” under subsection 118.1(2) of the Act.

Some conclusive submissions regarding receipt content and sufficiency [104] Certain Appellants argue that the Respondent’s strict formal interpretation is inconsistent with the modern approach to statutory interpretation, which requires legislation to be interpreted textually, contextually, and purposively. In addition, they submit that the legal existence of a gift depends on a voluntary transfer of property without consideration, rather than solely on the documentary form of the receipt.

[105] The Appellants further argue that while Regulation 3501 prescribes the information required on official receipts, the regulation must operate consistently with the statutory purpose and cannot expand substantive disqualification beyond Parliament’s intent. They submit that the purpose of the prescribed information requirements is administrative integrity and traceability, and that where the essential identifying information is ascertainable, the legislative objective is satisfied.

[106] Certain Appellants also submit that the receipts at issue contain the prescribed information required by the Regulations. In their view, the Respondent’s arguments concerning the true fair market value of the donated property, the existence of an advantage, and a typographical error in the CRA website address raise factual or valuation issues rather than demonstrating the absence of prescribed information.

[107] They further distinguish the authorities relied upon by the Respondent on the basis that those cases involve receipts that entirely omit required elements, whereas the present receipts contain the relevant information.

[108] Accordingly, the Appellants submit that subsection 118.1(2) does not mandate automatic disqualification for technical receipt defects and that the Respondent’s Rule 58 motion should be dismissed.

Section 2 – General legal arguments concerning Minister’s overreach and jurisdiction [109]

Counsel for Mr. Stuart Walker, Mr. Iampieri, advances three principal submissions: (1) that the Regulations, as interpreted by the Respondent, exceed the authority delegated by Parliament; (2) that the Respondent’s interpretation overextends the purpose of the regulatory scheme; and (3) that the Respondent’s position gives rise to impermissible retroactive consequences. A more detailed summary of those arguments follows beneath each topic. Such submissions were both made orally and were handed up in the form of a written summary, both of which the Court has reviewed.

Regulations exceed conferred legislative authority (“ Ultra Vires Assertion ”) [110] Mr. Iampieri submits that Regulation 3501, as interpreted by the Respondent, exceeds the authority conferred by subsection 221(1) of the Act. In support of this position, the text and structure of subsection 118.1(2) provide that a gift may be included in a taxpayer’s “total charitable gifts” only if the making of the gift is evidenced by filing “a receipt... that contains prescribed information.” Of note, the Act does not stipulate that every prescribed element must be present without deviation, nor does it expressly provide that the omission of any element results in the forfeiture of the tax credit.

[111] Further, properly understood, the requirement that a receipt contain “prescribed information” serves only an evidentiary function. In this regard, reliance is placed on subsection 221(1), which authorizes the Governor in Council to make regulations “prescribing the evidence required to establish facts relevant to assessments.” Such language confines the regulation-making authority to evidentiary matters and does not permit the creation of substantive conditions that determine entitlement to the credit.

[112] Mr. Iampieri further relies on the principles governing delegated legislation, including those articulated in *Katz Group Canada Inc v Ontario (Health and Long-Term Care)* , 2013 SCC 64, and *Auer v. Auer* , 2024 SCC 36 . It is submitted that subordinate legislation must remain consistent with the purpose and scope of the enabling statute and not impose conditions not contemplated by Parliament. In turn, interpreting Regulation 3501 as automatically nullifying otherwise valid and verifiable gifts transforms what Parliament intended as an evidentiary requirement into a substantive bar to entitlement, thereby exceeding the scope of the delegated authority.

[113] As well, through the absence of explicit forfeiture language in subsection 118.1(2), counsel argues that Parliament has not clearly provided that non-compliance with prescribed informational requirements results in the denial of the credit. It is submitted that the Respondent’s interpretation effectively attributes such an intention to Parliament without textual support.

[114] Lastly on this point, the jurisprudence relied upon by the Respondent proceeds on the assumption that the Regulations are valid and does not otherwise address whether Regulation 3501, as interpreted, exceeds the scope of the authority delegated by Parliament.

Regulations overreach their purpose (“Regulatory Overreach”) [115] In the alternative, Mr. Iampieri submits that, even if the strictness of Regulation 3501 is within the authority granted by Parliament, it must be interpreted in accordance with its evidentiary purpose and not as a rigid or determinative condition of entitlement. The Respondent’s position is categorical and formalistic and renders any omission of prescribed information as automatically fatal, regardless of its materiality to verification.

[116] The proper inquiry is whether the receipt contains sufficient information to permit the Minister to verify the legitimacy of the gift, including the identity of the donor and donee, the amount of the donation, and the date of the gift. It is asserted that the Respondent’s interpretation conflates regulatory drafting requirements with substantive eligibility criteria and elevates form over substance.

[117] In support of this position, Mr. Iampieri points to certain prescribed elements—such as the inclusion of the name and website of the CRA—as examples of information that do not bear on the existence or verifiability of a gift. These requirements are characterized as administrative in nature and not central to the evidentiary purpose of the provision.

[118] As a conclusion on this point, it is submitted that the Respondent’s interpretation is inconsistent with the modern principle of statutory interpretation, as it attributes to Parliament an intention to deny otherwise valid claims based on technical defects unrelated to the underlying transaction. Counsel emphasizes the distinction between the existence of a valid gift at law and the form of the receipt used to document it, submitting that the latter should not extinguish entitlement where the former is established and verifiable .

Certain amendments discriminate retrospectively (“Retroactive Spoliling”) [119] Mr. Iampieri also submits that the Respondent’s interpretation results in impermissible retroactive consequences by applying regulatory requirements to receipts issued prior to the enactment of those requirements. Counsel refers to the requirement to include the “amount of the advantage,” which was introduced through legislative amendments after the years in issue, and yet is being applied to receipts issued between 2005 and 2007.

[120] Logically, it would have been impossible for charities to comply with requirements that were not in force at the time the receipts were issued, and that applying such requirements retroactively produces an absurd and punitive result.

[121] Similarly, these amendments also require the inclusion of the name and website of the CRA and submits that applying these requirements to earlier receipts would render them automatically invalid, notwithstanding that they complied with then existing law.

[122] Conclusively, such an approach raises concerns about due process, the ability to meet one’s case, and procedural fairness: taxpayers and charities were not given notice of the requirements and could not have complied with them. More broadly, it is argued that the Respondent’s interpretation results in the retroactive invalidation of receipts based on formal deficiencies, rather than any defect in the underlying transaction. Counsel submits that Parliament could not

have intended such consequences and that the Regulations should be interpreted in a manner that avoids retroactively “spoiling” otherwise compliant receipts.

VII. Analysis and Decision *Ultra Vires* Assertion: is the statute more limited than otherwise thought? [123] In *Canada Trustco Mortgage Co. v. The Queen*, 2005 SCC 54, the Supreme Court of Canada affirmed that statutory interpretation requires a textual, contextual, and purposive analysis, with a view to arriving at a meaning that is harmonious with the Act as a whole. Where statutory language is precise and unequivocal, its ordinary meaning assumes a dominant role.

[124] Subsection 118.1(2) of the Act provides that the eligible amount of a gift is not to be included in a taxpayer’s total charitable gifts unless the making of the gift is evidenced by filing with the Minister a receipt that contains “prescribed information.” The term “prescribed” is defined in subsection 248(1) to mean, in this context, prescribed by regulation. Regulation 3500, in turn, defines an “official receipt” for the purposes of paragraph 118.1(2)(a) as a receipt containing the information required by Regulation 3501. Read together, these provisions indicate that the “prescribed information” contemplated by subsection 118.1(2) is the information set out in Regulation 3501.

[125] It is not disputed by Appellant’s counsel that Parliament may require such information to be prescribed by regulation. Rather, he states that the scope of “prescribed information” must be confined by the enabling authority in subsection 221(1) of the Act, such that it serves only an evidentiary function. In support of this position, counsel relies on paragraph 221(1)(b), which authorizes the Governor in Council to make regulations “prescribing the evidence required to establish facts relevant to assessments under this Act.” From this, he contends that Regulation 3501 cannot impose requirements that operate as substantive conditions of entitlement, and that any such interpretation would render the regulation *ultra vires*.

[126] Such interpretation reads subsection 221(1) more narrowly than the clearly expressed text of Parliament itself. Paragraph 221(1)(b) is not the only source of regulation-making authority. Paragraph 221(1)(a) separately authorizes the Governor in Council to make regulations “prescribing anything that, by this Act, is to be prescribed.” Since subsection 118.1(2) expressly requires that certain information be “prescribed,” paragraph 221(1)(a) directly authorizes the prescription of the information required on a receipt for the purposes of that provision. Read as a whole, subsection 221(1) is therefore not confined to evidentiary matters. It also confers a broader authority to prescribe matters that the Act itself requires to be prescribed.

[127] Further, counsel’s interpretation gives insufficient effect to paragraph 221(1)(a). If the phrase “prescribed information” in subsection 118.1(2) were limited to matters serving only an evidentiary function by reason of paragraph 221(1)(b), paragraph 221(1)(a) would do little or no work in this context. Such a reading would run counter to the presumption against tautology: Parliament avoids superfluous or meaningless words and does not speak in vain whereby every word in a statute is presumed to have meaning and to play a distinct role in advancing the legislative purpose. As the Supreme Court of Canada stated in *R v Proulx*, [2000] 1 SCR 61 at para 28, “no legislative provision should be interpreted so as to render it mere surplusage.” This is

sourced from R. Sullivan, *The Construction of Statutes*, 7th edition, at paragraph 8.03). Properly construed, subsection 221(1) does not support the narrow interpretation advanced by Appellant's counsel.

[128] Mr. Iampieri's reliance on *Katz Group* and *Auer* does not advance his position. Those decisions affirm that subordinate legislation benefits from a presumption of validity and should, where possible, be interpreted in a manner consistent with its enabling statute. A successful challenge demonstrates that the regulation is inconsistent with the purpose or scope of the statutory mandate: *Katz Group* at paras 24-25, and *Auer* at paras 32-34.

[129] Here, no such inconsistency is established. On the contrary, Regulation 3501 gives effect to Parliament's direction in subsection 118.1(2) that a gift must be evidenced by a receipt containing prescribed information. Interpreting the regulation as setting mandatory informational requirements is consistent with both the text of the Act and the structure of the charitable donation regime.

[130] The reasoning in *Auer* further undermines the *Ultra Vires* Assertion. In *Auer* at para 62, the Supreme Court emphasized that the scope of delegated authority is determined by the language chosen by Parliament, which may be broad or narrow. In the present appeal, Parliament employed expansive language in paragraph 221(1)(a), authorizing the prescription of "anything" that the Act requires to be prescribed. This language signals a broad grant of authority, subject to the requirement that the regulations remain consistent with the statutory scheme.

[131] Mr. Iampieri's submission also places weight on the absence of explicit forfeiture language in subsection 118.1(2). However, that provision establishes a condition precedent to the inclusion of a gift in total charitable gifts. It requires that the gift be evidenced by filing a receipt containing prescribed information. Where that condition is not met, the statutory requirement is not satisfied. No additional "forfeiture" language is necessary to give effect to this scheme.

[132] More fundamentally, the Act does not confer an inherent, free-standing entitlement to a charitable donation tax credit. Entitlement arises only where the statutory conditions are satisfied. Parliament has required, as one of those conditions, the filing of a receipt containing prescribed information. That information is prescribed by regulation pursuant to subsection 221(1), including the broad authority conferred by paragraph 221(1)(a). Accordingly, interpreting Regulation 3501 as setting mandatory informational requirements is consistent with the statutory scheme and does not exceed the authority delegated by Parliament.

[133] In these circumstances, the *Ultra Vires* Assertion cannot succeed.

Regulatory Overreach : is the standard too high; is close enough sufficient? [134] To summarize, counsel submits that even if the Regulation 3501 framework is *intra vires* the authority conferred by Parliament, the statutory scheme assigns receipts a purely evidentiary role, namely, as proof of a gift, rather than as a condition of entitlement. Hence, once a valid gift has been established under private law principles, a deficiency in the prescribed informational requirements cannot justify denial of the credit.

[135] Such a conclusion is inconsistent with the statutory scheme. Subsection 118.1(2) provides, in clear and mandatory terms, that an eligible amount of a gift “is not to be included” in a taxpayer’s total charitable gifts unless the making of the gift is evidenced by filing with the Minister “a receipt ... that contains prescribed information.” As noted above, “prescribed” is defined in subsection 248(1) as prescribed by regulation. Regulation 3500, in turn, defines an “official receipt” for the purposes of subsection 118.1(2) as a receipt containing the information required by Regulation 3501 .

[136] Read together, these provisions establish a statutory precondition to entitlement. The Act does not merely require that a gift be proved to the Minister’s satisfaction by any available means. The established standard requires that the gift be evidenced in a particular manner, namely, by a receipt containing information prescribed by regulation. In the absence of such a receipt, the statutory condition is not met.

[137] The prohibitive language of subsection 118.1(2) is determinative. Where the prescribed requirements are not met, the gift “is not to be included.” This language does not permit an inquiry into whether the Minister is otherwise satisfied or whether the gift can be independently verified. It forecloses entitlement in the absence of compliance.

[138] Regulation 3501 reinforces this conclusion. It provides that every official receipt “shall” contain specified information and “shall show clearly” the enumerated elements. By operation of section 11 of the Interpretation Act , this language is to be construed as imperative. The regulation sets out a detailed and exhaustive list of required information, leaving no room for a case-specific assessment of materiality or substantial compliance.

[139] Counsel’s proffered interpretation effectively invites the Court to introduce a standard of sufficiency, namely whether the receipt contains enough information to permit verification. This is irreconcilable with the language chosen by Parliament. It would undermine subsection 118.1(2) and, in effect, render the detailed requirements of Regulation 3501 optional and, in the Court’s view create for it, the Minister and taxpayers alike a litigation quagmire.

[140] Further, it is inaccurate to characterize the prescribed requirements as merely evidentiary in a limited sense. Parliament chose such compliance to establish taxpayer entitlement. Documentary compliance is integral to the statutory scheme. It is not external to entitlement but defines its availability.

[141] The jurisprudence confirms this interpretation. Courts have consistently held that the omission of any prescribed information renders a receipt invalid for the purposes of subsection 118.1(2): Kueviakoe ; Madamidola ; Ampomah ; Sowah; and Afovia .

[142] Counsel's reliance on private law principles of gift formation is therefore misplaced. While those principles may determine whether a transfer constitutes a gift at law, they do not govern entitlement to a statutory tax credit or deduction. The charitable donation tax credit is a statutory creation, and its availability depends on compliance with the conditions imposed by Parliament, including the requirement to file a receipt containing prescribed information. In short, simply because a gift is charitable in nature at common law does not per se render it deductible under the Act.

[143] The Regulatory Overreach submission must be rejected . The argument rests on an interpretation that is inconsistent with the text of the Act and the Regulations, as well as with the settled jurisprudence applying those provisions. It provides no basis to conclude that Regulation 3501 operates beyond its intended purpose when applied according to its terms. In substance, it seeks to sever entitlement to the charitable donation tax credit from the conditions prescribed by the statutory scheme.

Retroactive Spoiling: too late to the parties? [144] Mr. Iampieri, Mr. De Bartolo and various self-represented Appellants raise various incarnations of the retroactive effect of certain amendments to the Act and Regulations which altered the required information in donation receipts. The Court will not deal with the provisions concerning Reg. 3501 (h),(h.1 and/or (h.2) since fair market value evidence was not before the Court in this Rule 58 Motion.

[145] The presumption against retroactivity is well established . In *Gustavson Drilling (1964) Ltd. v. Minister of National Revenue* , 1975 CanLII 4 (SCC), [1977] 1 SCR 271 at 297 , Dickson J., as he then was, described the governing principle as follows :

The general rule is that statutes are not to be construed as having retrospective operation unless such a construction is expressly or by necessary implication required by the language of the Act. An amending enactment may provide that it shall be deemed to have come into force on a date prior to its enactment or it may provide that it is to be operative with respect to transactions occurring prior to its enactment. In those instances the statute operates retrospectively.

[146] Where Parliament has expressly prescribed the temporal application of an enactment, the presumption against retroactivity is displaced, and the Court must give effect to that legislative direction: *R v. Clarke* , 2014 SCC 28 at para 10.

[147] In the present appeal, the relevant amendments to Regulation 3501 include explicit provisions governing their temporal application.

[148] The 2007 amendment to Regulation 3501, enacted through the Regulations Amending the Income Tax Regulations (Charitable Donations) , SOR/2007-74, introduced paragraph (j), requiring that a receipt include the name and Internet website of the CRA. Section 3 of that amending regulation expressly provides that this requirement applies “in respect of receipts issued after 2005.”

[149] The 2013 amendments enacted by the Technical Tax Amendments Act, 2012 , SC 2013, c 34, introduced paragraph 3501(1)(h.1), requiring disclosure of the “amount of the advantage, if any.” Subclause 393(9) of that amending legislation further specifies that, for receipts issued before 2013, the requirement is to be read as requiring “the amount of the advantage, if any,” and that the amendments apply “in respect of gifts made after December 20, 2002.”

[150] Read together, these provisions leave no ambiguity. Parliament expressly directed that the amended requirements apply to receipts and gifts predating their enactment. The receipts at issue were therefore required to include both the name and Internet website of the CRA and the amount of the advantage, if any, in accordance with the amendments and their transitional provisions.

[151] Submissions were made and are frequently made in similar instances in all courts that this interpretation produces unfair or absurd results because charities, or any person for that matter, could not have complied with requirements that were not in force when the receipts were issued. This submission raises considerations of fairness but does not displace clear statutory language. The Court must give effect to Parliament’s direction. If the result is thought to be unfair, the remedy lies with Parliament, not with the Court: *Chaya v. Canada* , 2004 FCA 327 at para 4.

[152] The Retroactive Spoiling argument is not accepted. Amendments are not impermissible because they apply to earlier gifts or receipts. Instead, they reflect a legislative determination as to the conditions governing entitlement under the statutory scheme. Accordingly, the applicable requirements governing the validity of the receipts are those set out in Regulation 3501, as amended and as directed by Parliament’s express transitional provisions. Where a receipt does not contain the prescribed information, the statutory condition in subsection 118.1(2) is not satisfied.

[153] No Appellant who participated in some way in the Rule 58 Motion submitted a donation receipt without at least one of the defects, omissions or errors identified in the Respondent’s written or oral submissions. Simply, if a donation receipt is defective or deficient regarding the prescribed information, the wording of the relevant statutory sections and applicable case law disqualifies the donation receipt because “...an eligible amount of a gift is not to be included in the total charitable gifts, unless the gift is evidenced by filing with the Minister ...a receipt for the gift that contains prescribed information” under subsection 118.1(2) of the Act. Quite apart from a deficient donation receipt, a failure to provide a copy reflecting the claimed donation is also a critical deficiency.

IX. Conclusion, Summary and Costs The ultimate quest: Answers to Rule 58 Questions [154]
Ultimately, for the foregoing reasons, the Court answers the Rule 58 Questions as follows:

Question 1 : Do the receipts issued by Destiny Health Wellness Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the “Cash Receipts”) contain all the information prescribed by Reg. 3501 of the Income Tax Regulations (“Regulations”)?

Answer 1 : The Cash Receipts do not contain all the prescribed information .

Question 2 : If the Cash Receipts do not contain the information prescribed by Reg.3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in “total charitable gifts” as an eligible gift pursuant to subsection 118.1(2) of the Income Tax Act (“Act”)?

Answer 2 : The Cash Receipts do not qualify as an eligible gift.

Question 3 : Do the receipts issued by Liberty Wellness Initiative Foundation or such other relevant receipts identified as issued in subsequently filed affidavits (the “In-kind Receipts”) contain all the information prescribed by Reg. 3501 of the Regulations?

Answer 3: The In-Kind receipts do not contain all the prescribed information.

Question 4 : If the In-kind Receipts do not contain the information prescribed by Reg.3501 of the Regulations, does that omission of the prescribed information disqualify the claimed amount from being included in “total charitable gifts” as an eligible gift pursuant to subsection 118.1(2) of the Act?

Answer 4 : The In-Kind Receipts do not qualify as an eligible gift.

Minister delay and taxpayer relief [155] It is not disputed that the Tax Court has no jurisdiction to waive interest; these reasons do not deign to do so. By the same token, the UDP Type II group of appeals has been before the Tax Court for 10 years or more. The Court’s processes were tested by the Minister’s agents who refused to confirm for several years filed objections by taxpayers who are now Rule 58 Motion participants. As evidence of that, the Court references from its own files of the Rule 58 Motion judge the following:

- a) written confirmation of then Respondent’s counsel to the Court in June and November 2017 that, by simple arithmetic, some 2000 filed UDP Type II objections for UDP Type II would not be confirmed by the Minister;
- b) written confirmation to the Court in September 2022 of then Respondent’s counsel that the Minister “intends to begin confirming the remaining objections to the UDP program” – all of which were Type II objections and that counsel would “write to the Court to update once CRA has begun to issuing confirmations” ;
- c) the Court issued an Order on November 4, 2022 which, inter alia, directed that:

Respondent's counsel shall update the Court and parties in writing once the Minister has confirmed a meaningful number of taxpayers who have filed an objection concerning a charitable donation ostensibly related to the Universal Donation Program ("UDP");

The update in paragraph 2 above shall provide the number of confirmations confirmed and an estimated rate and schedule of confirmation for the balance of UDP related taxpayers;

Respondent's counsel, where possible, shall identify in writing for the Tax Court Registry those taxpayers, upon or after confirmation, who file a notice of appeal for a UDP related assessment;

- d) the Court issued an Order on March 15, 2024, which indicated, as its justification for requiring an immediate update from the Respondent, that considerable time had passed without an update, only a small number of appeals had been brought before the Court as a result of confirmations and the insufficient number of appeals (only 16) would not provide the minimum number of appeals required for a meaningful lead case or other grouped procedure before the Court (as the Respondent had requested); and,
- e) the Court issued an Order on March 30, 2024 which directed -- given the then 45 or more Type II UDP appeals before the Court -- the Respondent to, inter alia , file his replies, make whatever settlement offers he intended to make, update the Court on a current basis of any new UDP Type II appeals, amend any pleadings and present any proposed questions as the subject of a Rule 58 motion.

[156] The Court's concern with proceeding with any group hearing where a sizeable number of taxpayers filed objections remained unconfirmed by the Minister was made clear to Respondent's counsel throughout: excluding a large group of unconfirmed taxpayers from such a process would disadvantage all concerned. Accordingly, the Court urged Respondent's counsel to ask the Minister to confirm the objections so that the Court's case management process could proceed effectively. In short, the Minister should have proceeded with that obvious course and chose not to. As a general principle of fairness, that delay should be considered in any taxpayer relief sought. Reference by a taxpayer, who happens to be a Type II UDP Appellant, to this section in these reasons would be a good starting point for any such application.

Individual Orders to issue specific to each Appellant [157] The Court elects to issue, but not post on its website, the individual orders for each Appellant described in Schedule A consequential to these Rule 58 common reasons and the Questions now answered. The lead Order corresponding to the first page on the style of cause, Stuart Walker, Docket: 2024-1454(IT)G, has been published with these reasons for completeness and to provide an example of the form.

Disposition of appeals [158] The non-appearing/non-responding Appellants will have their appeals dismissed for failing to comply with the Court's various orders.

[159] For participating Appellants, each specific Order will reference these common reasons and cite the unique amounts, taxation and donation years, species of donation receipts and the consequential results of the Court's determination of the Questions. These reasons have determined no donation receipt complies with the Act and Regulations so to yield such an

eligible deduction. Where a donation receipt for a claimed donation amount has not been produced by an Appellant, or the form provided by the Respondent and agreed to by the Appellant, the Court concludes it never shall be. As such, the claimed donation amount cannot be proved, asserted or maintained.

Logical and purposive outcome of answers to the Rule 58 Questions [160] It is the purpose of Rule 58 to answer questions and where such questions are determinative “dispose of all ... of the proceeding.” This achieves the logical and purposive outcome of the Rules, generally, and Rule 58 specifically: *Paletta v. The Queen*, 2016 TCC 171, aff'd 2017 FCA 33 at para. 21 relying on *R. v. Cunningham*, 2010 SCC 10. In short, the Tax Court, as a statutory court, possesses implied authority to control its own process, necessary to exercise the needed directive required to accomplish the objects of its statutory mandate.

[161] The answers to the Questions have disposed of a critical and necessary requirement for any of the Appeals to succeed. Since the answers dispose of the entire proceeding, nothing remains and the Appeals are dismissed, all within the purpose of Rule 58 and the powers of the Court. This is because no single appeal may succeed in the absence of an eligible donation amount evidenced by an existing, compliant donation receipt.

Final Observations and Costs [162] Given the protracted proceedings and need for Appellants to maintain these appeals, and challenge the Type II UDP donation receipt content, raised after 2023, there shall be no costs.

Signed at Ottawa, Ontario, this 25 th day of August 2026.

“R.S Boccock”

Boccock J.

Schedule A

2024-1951(IT)G

Adekoya, Ukeme

Self

2020-1437(IT)I

Ali, Naseema

Self

2025-554(IT)I

Bassi, Sarabjit

Self

2024-167(IT)I

Beckford, Michael A.

Self

2024-429(IT)I

Bhardwaj, Anupam

Self

2024-860(IT)G

Bohnet, Nick

Self

2025-652(IT)I

Brar, Kamaljit

Self

2016-480(IT)G

Chaves, Paul

Self

2016-484(IT)G

Chaves, Paul

Self

2024-111(IT)I

Chimienti, Joseph J.

Self

2024-906(IT)I

Davis, Darren

Self

2016-2827(IT)I

Desmond, Carmalin

Tony De Bartolo

2023-2321(IT)I

Ethier, Gilles

Self

2023-2304(IT)I

Fridy, Nesa

Self

2023-2322(IT)I

Gingras-Ethier, Ginette

Self

2016-2770(IT)I

Gobind, Omesh

Tony De Bartolo

2016-2780(IT)I

Hart, Karen

Tony De Bartolo

2023-1692(IT)I

Hurlington, Kinglsey

Self

2024-478(IT)I

Magro, Robert

Self

2024-331(IT)I

Montambault, Gary

Self

2024-1207(IT)I

Morris, Keith

Self

2017-3212(IT)I

Naqvi, Helen

Tony De Bartolo

2023-2207(IT)I

Quon, Nancy

Self

2024-1296(IT)I

Qureshi, Inam

Napinder Pandher (agent)

2024-274(IT)I

Rocca, John

Self

2024-2151(IT)I

Rowe, Karlene

Self

2016-2134(IT)I

Salic, Michael

Self

2024-1231(IT)G

Sciascetti, Aldo

Self

2024-1230(IT)G

Sciascetti, Lorna

Self

2024-169(IT)I

Sen, Vinh

Self

2016-4931(IT)I

Singh, Sandra E.

Self

2023-1718(IT)I

Smith, Agatha

Tim Okafor (agent)

2023-1719(IT)I

Smith, Agatha

Tim Okafor (agent)

2023-1720(IT)I

Smith, Agatha

Tim Okafor (agent)

2023-1721(IT)I

Smith, Agatha

Tim Okafor (agent)

2023-1722(IT)I

Smith, Agatha

Tim Okafor (agent)

2024-807(IT)I

Sturby, Marvin

Self

2016-2795(IT)I

Thompson, Juliana

Tony De Bartolo

2016-2757(IT)I

Thompson, Robert

Tony De Bartolo

2024-1468(IT)I

Thorne, Donna

Self

2024-2183(IT)I

Toews, David

Self

2024-2609(IT)G

Vergara, Wilson

Jean-Claude Nguyen

2024-1454(IT)G

Walker, Stuart

Marco Iampieri

2024-289(IT)I

Waugh, Henry

Self

2024-633(IT)I

Willock, Dionne

Self

2017-523(IT)I

Wywijas, Arek

Self

CITATION:

2026 TCC 157

COURT FILE NO.:

2024-1454(IT)G

STYLE OF CAUSE:

STUART WALKER and the other

Appellants listed in the attached Schedule “A” AND HIS MAJESTY THE KING

PLACE OF HEARING:

Toronto, Ontario

DATE OF HEARING:

March 12, 2026

REASONS FOR JUDGMENT BY:

The Honourable Justice Randall S. Boccock

DATE OF REASONS:

August 25, 2026

APPEARANCES:

For the Appellant:

As described in Schedule A

Counsel for the Respondent:

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Sonny Xue

Meaghan Mahadeo (submissions only)

Priya Chopra (submissions only)

Daniel Powel (submissions only)

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Deputy Attorney General of Canada

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