

Federal Court



Cour fédérale

Date: 20241001

Docket: T-288-24

Citation: 2024 FC 1539

Toronto, Ontario, October 1, 2024

PRESENT: The Honourable Mr. Justice A. Grant

BETWEEN:

ELSAEED FARAHAT EBADA

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. OVERVIEW

[1] The Canada Revenue Agency found that Mr. Elsaeed Ebada was ineligible for the Canada Recovery Benefit. The Agency came to this conclusion because Mr. Ebada had not established that he earned at least \$5,000 of employment income or net self-employment income in the relevant periods, which was a requirement.

[2] Mr. Ebada now seeks judicial review of this ineligibility decision.

[3] While I sympathize with Mr. Ebada's situation, this application for judicial review must be dismissed because the ineligibility decision was reasonable. It was reasonable because the decision-maker appropriately assessed the information submitted by Mr. Ebada, and because it was consistent with the law. My reasons follow.

II. BACKGROUND

A. *The Canada Recovery Benefit eligibility requirements*

[4] The Canada Recovery Benefit [CRB] was one of many measures introduced by the federal government to ease the economic hardship caused by the COVID-19 pandemic. It provided financial support to individuals who suffered a loss of income due to the pandemic, and who could not benefit from the protection offered by the usual employment insurance plan. The Canada Revenue Agency [CRA] is the federal agency responsible for administering the program on behalf of the Minister of Employment and Social Development.

[5] Not everyone was eligible to receive the CRB. There were many eligibility requirements, which were set out in the *Canada Recovery Benefits Act* [CRB Act]. Of most importance for this case, the CRB Act requires employees or self-employed workers to have earned at least \$5,000 in employment income or net self-employment income in 2019, 2020, or in the 12 months preceding the date of their last application.

B. *Mr. Ebada's work history and the CRA Review Process*

[6] Mr. Ebada is a self-employed owner of a home renovation business and owner of two rental units in Cantley, Quebec. He applied for, and received, the CRB for 14 two-week periods within the following times: January 17, 2021 to February 13, 2021; February 28, 2021 to March 13, 2021; and March 28, 2021 to August 28, 2021.

[7] In February 2023, Mr. Ebada was informed that his account was selected for review to determine his eligibility for the CRB. Related to this review, the CRA requested supporting documentation for the Applicant's CRB applications to verify his income.

[8] The letter informed the Applicant that supporting documents to show self-employment income could include:

- Invoices for services rendered
- Receipt of payment for the service or services provided
- Documents showing income earned from a "trade or business" as a sole proprietor, an independent contractor, or a partnership,
- Any other document that will confirm that the Applicant earned \$5,000 in self-employment income

[9] The CRA subsequently received a letter from the Applicant, dated February 27, 2023.

The letter contained: a) a copy of an e-transfer dated November 30, 2020, received by Ebada Contractors Inc.; and b) copies of 10 invoices from Ebada Contractors Inc. dated from September 2019 to May 2021.

[10] In a letter dated June 5, 2023, a CRA agent informed Mr. Ebada that he was not eligible for the CRB because he had not earned at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020 or in the 12 months before the date of his first CRB application. This was the first level decision.

C. *Decision under Review*

[11] Mr. Ebada requested a second review of his eligibility for the CRB, as he was entitled to do. The review was conducted by a Manager with “Canada Emergency Benefits Validation.” In conducting the review, the Manager considered:

- a) the February 27, 2023 letter and the submitted documents;
- b) a letter from the Applicant dated June 11, 2023 that included:
 - a. a copy of the Applicant’s completed T1- readjustment request for 2020 tax return;
 - b. a copy of the Applicant’s “My business account” deposit history for 2020;
 - c. a copy of three invoices from Ebada Contractors dated November 10, 2019, November 24, 2019 and December 22, 2019;
 - d. a copy of the Applicant’s Notice of Assessment dated June 6, 2023 for the 2020 taxation year;
- c) CRA’s case-specific notepad;
- d) CRA’s agency-wide notepad;
- e) the Applicant’s income and deductions from income for the 2020 and 2021 taxation years;
- f) the Applicant’s summary of T1 returns;
- g) a CRA document entitled “Confirming CERB, CRB, CRSB or CRCB Eligibility”; and
- h) the phone script used by CRA agents when callers ask what types of documents are required to support their eligibility.

[12] In addition to the above documents, the Manager also called Mr. Ebada. In the record of that conversation, the Manager states that she explained to Mr. Ebada that business revenues (such as the payments indicated in the e-transfer and the invoices he provided) are not the same

as employment or self-employment income. She further explained that once a business is incorporated, it becomes its own entity, and income from a business is not the same as personal income. The Manager also asked Mr. Ebada if he could provide any documentation, such as transfers from a business account to a personal account. He stated that he had already provided sufficient documentation, that he was already receiving calls from collections, and that he was told to not answer any questions over the phone.

[13] After completing the second review of the Applicant's eligibility for the CRB, the Manager again determined that the Applicant did not meet the eligibility criteria because he did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020, or in the 12 months before the date of his first application.

[14] Mr. Ebada now seeks judicial review of this decision. Throughout the process, Mr. Ebada has represented himself, though he has received some help from his son.

III. ISSUES

[15] This matter raises only the following issue:

1. Was the second-level decision reasonable?

IV. LEGISLATIVE SCHEME

[16] As noted above, the law that governs the CRB is the *CRB Act*. Under section 7 of the *CRB Act*, the Minister must pay the CRB to any person who:

- a) made an application pursuant to section 4 of the *CRB Act*; and

- b) satisfies the eligibility requirements found in section 3 of the CRB Act.

[17] One of the eligibility requirements in section 3 of the *CRB Act* is an income requirement. Specifically, paragraphs 3(1)(d) and 3(1)(e) of the *CRB Act* provide that to be eligible to receive the benefit a person must have earned at least \$5,000 of income in the following periods:

- a) for a two-week period beginning in 2020, the person must have earned a minimum of \$5,000 in 2019 or in the 12-month period preceding the day on which they applied for the CRB; and
- b) for a two-week period beginning in 2021, the person must have earned a minimum of \$5,000 in 2019, 2020, or in the 12-month period preceding the day on which they applied for the CRB.

[18] The *CRB Act* also had requirements related to acceptable sources of income. Only income from the five specific sources listed in paragraph 3(1)(d) of the *CRB Act* satisfy the statutory income requirement, which includes employment and self-employment.

[19] The relevant provisions of the *CRB Act* are excerpted in Annex 1, below.

V. STANDARD OF REVIEW

[20] It is well established that the standard of review applicable to the merits of the CRA's decisions regarding CRB benefits is reasonableness (*He v Canada (Attorney General)*, 2022 FC 1503 at para 20; *Lajoie v Canada (Attorney General)*, 2022 FC 1088 at para 12).

[21] This means that I cannot grant this application unless I find that the Manager's decision was unreasonable: see *Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 15 [*Vavilov*].

VI. ANALYSIS

[22] Before dealing with the main issues that arise in this case, the Respondent has raised three procedural concerns that must be considered.

A. *Preliminary Matter: Style of Cause*

[23] The Respondent correctly submits that the Applicant improperly named the Canada Revenue Agency as the Respondent in this case. In these matters, the CRA is the delegate of the Minister of Employment and Social Development. Under s. 303(2) of the *Federal Court Rules* [the Rules], this means that the responding party should be the Attorney General of Canada.

[24] As a result, I will order that the named Respondent in this matter be changed to the Attorney General of Canada.

B. *Preliminary Matter: Fresh Unsworn Evidence*

[25] The Respondent also submits that the Applicant has included an exhibit in his record that was not in the Applicant's affidavit as served on February 29, 2024, and is unsworn.

Specifically, exhibit 17 in the Applicant's Record as served on May 7, 2024 (the 2020 CRA Notice of Tax Return Reassessment) has not been sworn and differs from exhibit 17 in the Applicant's affidavit as served on February 29. As such, the Respondent argues that exhibit 17 should be disregarded.

[26] The Applicant's Record does not contain a proper affidavit, but does contain many exhibits that have been commissioned by a Commissioner of Oaths. In examining these exhibits, it does appear that exhibit 17 is unsworn. Pursuant to s.80(3) of the Rules, it should be struck. S.80(3) reads: "Where an affidavit refers to an exhibit, the exhibit shall be accurately identified by an endorsement on the exhibit or on a certificate attached to it, signed by the person before whom the affidavit is sworn." Given that exhibit 17 was not signed by the person before whom it was sworn and thus did not adhere to s.80(3) of the Rules, it should not be considered: see *Hussaini v Canada (Social Development)*, 2011 FC 26 at para 19.

[27] Although it is not included in the Respondent's submissions, exhibit 16 is also unsworn, or was not signed by the person before whom it was sworn and thus also will not be considered.

C. *Preliminary Matter: Evidence not Before the Decision-Maker*

[28] When a court judicially reviews an administrative decision, it assesses whether that decision was reasonable (or in some cases correct) at the time that it was made, based on the information that was before it. As I explained to Mr. Ebada at the hearing in this matter, judicial review is not meant to provide a new opportunity to submit new information that the parties may now wish to be considered.

[29] The Respondent submits that the Applicant, in his Memorandum, relied on unsworn allegations of facts that were not before the Manager during the second-level review. Specifically, the Applicant included the following factual statements in his Memorandum, which were not before the decision-maker:

- “after many years of living overseas, he decided to settle in Canada in 2020 and restart his business”;
- “due to lack of his experience in tax preparation he inadvertently did a mistake while preparing his 2020 tax return where he used the total amount of his rental units income with a smaller amount of his business income, considering by mistake the rental income as also a self-employment income”;
- “when CRA excluded the rental income amount as being not a self-employment income, now only the total net self-employment income became less than the required amount for eligibility (which is \$5,000) to apply for Canada Recovery Benefit.”
- “At last with the help of his eldest son which has more experience in tax preparation they together succeeded online to change his 2020 tax return in Feb.12, 2024 as evidenced from exhibit No. 16 and CRA reassessed again his 2020 tax return and sent to him notice of reassessment exhibit No.17 and 18 dated in Feb.29, 2024 with refund of \$ 1,443.82 deposited directly to his bank account.”

[30] The Respondent also submits that exhibits 16, 17, and 18 were not before the Manager on the second review, and should not therefore be considered. I agree.

[31] While there are some exceptions to the general rule that no new evidence may be submitted on judicial review, these exceptions do not apply here: see *Tsleil-Waututh Nation v Canada (Attorney General)*, 2017 FCA 128 at paras 97–98.

D. *The Decision was Reasonable*

[32] Mr. Ebada’s main argument in support of this judicial review is that the ineligibility decision is unreasonable because the Manager did not properly account for: a) his business income for Ebada Contractors Inc., as demonstrated by the invoices, the e-transfer, and a bank statement that he submitted; and b) the 2020 CRA Notice of Reassessment increasing his income from \$4,607 to \$7,607.

[33] I disagree. The Manager considered all the evidence before her and reasonably concluded that Mr. Ebada had not met the statutory income requirement. As the Respondent argues, the Applicant has not identified any reviewable errors and merely disagrees with the Manager's finding that he did not meet the CRB income requirements.

[34] The CRA's Guidelines "Confirming CERB, CRB, CRSB or CRCB Eligibility" [the Guidelines] set out acceptable proof of the statutory income requirements for self-employed workers. Those include:

- Detailed invoices for services rendered (must include the date of the service, description of service, who the service was for, and the applicant's or company's name);
- Documentation for receipt of payment for the service provided (e.g., statements of accounts, bank statements or bill of sale showing a payment and the remaining balance owed);
- Documentation showing income is earned from carrying on a "trade or business" as a sole proprietor, an independent contractor, or some form of partnership;
- Contracts;
- Books and records;
- A list of expenses to support the net result of earnings;
- Any other documentation that will substantiate \$5,000.00 in self-employment income.

[35] While the Applicant provided ten invoices for services rendered by Ebada Contractors Inc., as the Manager noted, he only provided two documents showing receipt of payment for those services – the e-transfer and a bank statement for Ebada Contractors Inc. The bank statement for Ebada Contractors Inc. does appear to show a balance of \$11,864, which is above the \$5,000 requirement – but it is not accompanied by supporting documents explaining the source of the funds or details regarding the service(s) provided, etc. It does not make reference to the relevant invoice numbers, or appear to reflect the amounts on any of the submitted invoices.

[36] Further, as the Manager noted in the Second Review Report, and as was explained in a call to Mr. Ebada, because Ebada Contractors Inc. is registered as a corporation, its revenue is separate from Mr. Ebada's personal income. It is Mr. Ebada's personal income, and not his company's revenue, which must meet the statutory \$5,000 requirement. The Applicant did not adequately explain how he was paid from his business, and did not, when asked, provide any documentation such as transfers from his business bank account to his personal bank account. In addition, Mr. Ebada's income and deductions for the 2020 and 2021 taxation years, as recorded on the CRA computer system, show a total of \$3,923 and \$3,228, respectively.

[37] The Manager also noted the Applicant's 2020 Notice of Tax Reassessment, which increased his income from \$4,607 to \$7,607. However, as the Respondent submits, the CRA Agent was not obliged to accept this as conclusive proof of his income, particularly given the discrepancies of both figures from the CRA computer records, which showed an income of \$3,923.

[38] Under the Guidelines, the amounts in tax returns or notices of assessments are self-reported and, as such "are not considered to be conclusive proof that the amounts reported were actually earned and are from eligible sources." That principle has been confirmed by this Court: see, for example *Aryan v. Canada (Attorney General)*, 2022 FC 139 at para 35; *Cozak v Canada (Attorney General)*, 2023 FC 1571 at para 23; *Sjogren v Canada (Attorney General)*, 2023 FC 24 at para 39; *Walker v Canada (Attorney General)*, 2022 FC 381 at paras 29-38; *Ntuer v Canada (Attorney General)*, 2022 FC 1596 at para 27.

[39] Given the limited information that was provided to the Manager, and given that much of this information related to the Applicant's company and not to his own personal income, I have concluded that the Manager's decision was reasonable. The Manager's reasons were rational, intelligible, and justified. It was open to the Manager to conclude that the documents Mr. Ebada provided were insufficient to establish that he had met the CRB statutory income requirement.

VII. CONCLUSION

[40] The application for judicial review is dismissed, as Mr. Ebada has not demonstrated that the decision under review was unreasonable. There are no errors warranting judicial intervention.

JUDGMENT in T-288-24

THIS COURT'S JUDGMENT is that:

1. The application for judicial review is dismissed.
2. The Style of Cause is amended to name the Attorney General of Canada as the Respondent.
3. There is no order as to costs.

"Angus G. Grant"

Judge

ANNEX A***Canada Recovery Benefits Act*****Eligibility**

3 (1) A person is eligible for a Canada recovery benefit for any two-week period falling within the period beginning on September 27, 2020 and ending on October 23, 2021 if

- (a) they have a valid social insurance number;
- (b) they were at least 15 years of age on the first day of the two-week period;
- (c) they were resident and present in Canada during the two-week period;
- (d) in the case of an application made under section 4 in respect of a two-week period beginning in 2020, they had, for 2019 or in the 12-month period preceding the day on which they make the application, a total income of at least \$5,000 from the following sources:
 - (i) employment,
 - (ii) self-employment,
 - (iii) benefits paid to the person under any of subsections 22(1), 23(1), 152.04(1) and 152.05(1) of the *Employment Insurance Act*,
 - (iv) allowances, money or other benefits paid to the person under a provincial plan because of pregnancy or in respect of the care by the person of one or more of their new-born children or one or more children placed with them for the purpose of adoption, and
 - (v) any other source of income that is

Admissibilité

3 (1) Est admissible à la prestation canadienne de relance économique, à l'égard de toute période de deux semaines comprise dans la période commençant le 27 septembre 2020 et se terminant le 23 octobre 2021, la personne qui remplit les conditions suivantes :

- a) elle détient un numéro d'assurance sociale valide;
- b) elle était âgée d'au moins quinze ans le premier jour de la période de deux semaines;
- c) elle résidait et était présente au Canada au cours de la période de deux semaines;
- d) dans le cas d'une demande présentée en vertu de l'article 4 à l'égard d'une période de deux semaines qui débute en 2020, ses revenus provenant des sources ci-après, pour l'année 2019 ou au cours des douze mois précédant la date à laquelle elle présente sa demande, s'élevaient à au moins cinq mille dollars :
 - (i) un emploi,
 - (ii) un travail qu'elle exécute pour son compte,
 - (iii) des prestations qui lui sont payées au titre de l'un des paragraphes 22(1), 23(1), 152.04(1) et 152.05(1) de la *Loi sur l'assurance-emploi*,
 - (iv) des allocations, prestations ou autres sommes qui lui sont payées, en vertu d'un régime provincial, en cas de grossesse ou de soins à donner par elle à son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez elle en vue de leur adoption,

prescribed by regulation;

(e) in the case of an application made under section 4 by a person other than a person referred to in paragraph (e.1) in respect of a two-week period beginning in 2021, they had, for 2019 or for 2020 or in the 12-month period preceding the day on which they make the application, a total income of at least \$5,000 from the sources referred to in subparagraphs (d)(i) to (v);

(e.1) in the case of an application made under section 4 by a person referred to in paragraph (g) whose benefit period was established on or after September 27, 2020 in respect of a two-week period beginning in 2021, they had, for 2019 or for 2020 or in the 12-month period preceding the day on which they make the application, a total income of at least \$5,000 from the sources referred to in subparagraphs (d)(i), (ii), (iv) and (v) and from regular benefits and special benefits, as defined in subsection 2(1) of the *Employment Insurance Act*;

(f) during the two-week period, for reasons related to COVID-19, other than for reasons referred to in subparagraph 17(1)(f)(i) and (ii), they were not employed or self-employed or they had a reduction of at least 50% or, if a lower percentage is fixed by regulation, that percentage, in their average weekly employment income or self-employment income for the two-week period relative to

(i) in the case of an application made under section 4 in respect of a two-week period beginning in 2020, their total average weekly employment income and self-employment income for 2019 or in the 12-month period preceding the day on which they

(v) une autre source de revenu prévue par règlement;

e) dans le cas d'une demande présentée en vertu de l'article 4, par une personne qui n'est pas visée à l'alinéa e.1), à l'égard d'une période de deux semaines qui débute en 2021, ses revenus provenant des sources mentionnées aux sous-alinéas d)(i) à (v) pour l'année 2019 ou 2020 ou au cours des douze mois précédant la date à laquelle elle présente sa demande s'élevaient à au moins cinq mille dollars;

e.1) dans le cas d'une demande présentée en vertu de l'article 4, par une personne visée à l'alinéa g) dont la période de prestations a été établie le 27 septembre 2020 ou après cette date, à l'égard d'une période de deux semaines qui débute en 2021, ses revenus provenant des sources mentionnées aux sous-alinéas d)(i), (ii), (iv) et (v) ainsi que des prestations régulières et des prestations spéciales, au sens du paragraphe 2(1) de la *Loi sur l'assurance-emploi*, s'élevaient, pour l'année 2019 ou 2020 ou au cours des douze mois précédant la date à laquelle elle présente sa demande, à au moins cinq mille dollars;

f) au cours de la période de deux semaines et pour des raisons liées à la COVID-19, à l'exclusion des raisons prévues aux sous-alinéas 17(1)f)(i) et (ii), soit elle n'a pas exercé d'emploi — ou exécuté un travail pour son compte —, soit elle a subi une réduction d'au moins cinquante pour cent — ou, si un pourcentage moins élevé est fixé par règlement, ce pourcentage — de tous ses revenus hebdomadaires moyens d'emploi ou de travail à son compte pour la période de deux semaines par rapport à :

(i) tous ses revenus hebdomadaires moyens d'emploi ou de travail à son compte pour l'année 2019 ou au cours des douze mois précédant la date à laquelle elle présente une demande, dans le cas où la demande présentée en vertu de l'article 4 vise une

make the application, and

(ii) in the case of an application made under section 4 in respect of a two-week period beginning in 2021, their total average weekly employment income and self-employment income for 2019 or for 2020 or in the 12-month period preceding the day on which they make the application;

(g) no benefit period, as defined in subsection 2(1) of the *Employment Insurance Act*, was established or could have been established in respect of the person in respect of any week that falls within the two-week period or, if such a benefit period was established on or after September 27, 2020 in respect of the person in respect of any week that falls within the two-week period,

(i) the person was paid regular benefits, as defined in that subsection, for the maximum number of weeks for which those benefits may be paid in that benefit period under Part I of that Act, or

(ii) the person was paid regular benefits and special benefits, as defined in that subsection, for the maximum number of weeks for which both those benefits may be paid in that benefit period under Part I of that Act;

(h) no income referred to in any of the following subparagraphs was paid or was payable to the person in respect of any week that falls within the two-week period:

(i) allowances, money or other benefits paid to the person under a provincial plan because of pregnancy or in respect of the care by the person

période de deux semaines qui débute en 2020,

(ii) tous ses revenus hebdomadaires moyens d'emploi ou de travail à son compte pour l'année 2019 ou 2020 ou au cours des douze mois précédant la date à laquelle elle présente une demande, dans le cas où la demande présentée en vertu de l'article 4 vise une période de deux semaines qui débute en 2021;

g) aucune période de prestations, au sens du paragraphe 2(1) de la *Loi sur l'assurance-emploi*, n'a été établie ou n'aurait pu être établie à l'égard de toute semaine comprise dans la période de deux semaines ou, si une telle période de prestations a été établie le 27 septembre 2020 ou après cette date à l'égard d'une telle semaine :

(i) ou bien la personne a reçu des prestations régulières, au sens de ce paragraphe, pour le nombre maximal de semaines à l'égard desquelles ces prestations peuvent être versées au cours de la période de prestations au titre de la partie I de cette loi,

(ii) ou bien la personne a reçu des prestations régulières et des prestations spéciales, au sens de ce paragraphe, pour le nombre maximal de semaines à l'égard desquelles ces deux prestations peuvent être versées au cours de la période de prestations au titre de la partie I de cette loi;

h) aucun des revenus ci-après ne lui a été versé ou n'aurait eu à lui être versé à l'égard de toute semaine comprise dans la période de deux semaines :

(i) des allocations, des prestations ou d'autres sommes qui lui sont payées, en vertu d'un régime provincial, en cas de grossesse ou de soins à donner par elle à

of one or more of their new-born children or one or more children placed with them for the purpose of adoption,

(ii) a Canada recovery sickness benefit or a Canada recovery caregiving benefit,

(ii.1) benefits, as defined in subsection 2(1) of the *Employment Insurance Act*, and

(iii) any other income that is prescribed by regulation;

(i) they sought work during the two-week period, whether as an employee or in self-employment;

(j) they did not place undue restrictions on their availability for work during the two-week period, whether as an employee or in self-employment;

(k) if they have not previously received any benefits under this Part, they have not,

(i) on or after September 27, 2020, quit their employment or voluntarily ceased to work, unless it was reasonable to do so, and

(ii) in the two-week period in respect of which their application under section 4 relates and in any of the four two-week periods beginning on September 27, 2020 that are immediately before that two-week period

(A) failed to return to their employment when it was reasonable to do so if their employer had made a request,

(B) failed to resume self-

son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez elle en vue de leur adoption,

(ii) une prestation canadienne de maladie pour la relance économique ou une prestation canadienne de relance économique pour les proches aidants,

(ii.1) des prestations, au sens du paragraphe 2(1) de la *Loi sur l'assurance-emploi*,

(iii) tout autre revenu prévu par règlement;

i) elle a fait des recherches pour trouver un emploi ou du travail à exécuter pour son compte au cours de la période de deux semaines;

j) elle n'a pas restreint indûment sa disponibilité pour occuper un emploi ou exécuter un travail pour son compte au cours de la période de deux semaines;

k) si elle n'a pas reçu de prestation au titre de la présente partie précédemment, elle n'a pas :

(i) d'une part, depuis le 27 septembre 2020, quitté son emploi ou cessé de travailler volontairement, sauf s'il était raisonnable de le faire,

(ii) d'autre part, au cours de la période de deux semaines à laquelle la demande présentée en vertu de l'article 4 se rapporte ni au cours des quatre périodes de deux semaines précédant immédiatement cette période, à l'exclusion de toute période de deux semaines commençant avant le 27 septembre 2020 :

(A) refusé de recommencer à exercer son emploi lorsqu'il était raisonnable de le faire, si son employeur le lui a demandé,

(B) refusé de recommencer à exécuter

employment when it was reasonable to do so, or

(C) declined a reasonable offer to work in respect of work that would have started during the two-week period;

(l) if they have previously received any benefits under this Part, they have not,

(i) on or after the first day of the first two-week period for which any benefits were paid to them under this Part, quit their employment or voluntarily ceased to work, unless it was reasonable to do so, and

(ii) in the two-week period in respect of which their application under section 4 relates and in any of the four two-week periods beginning on September 27, 2020 that are immediately before that two-week period

(A) failed to return to their employment when it was reasonable to do so if their employer had made a request,

(B) failed to resume self-employment when it was reasonable to do so, or

(C) declined a reasonable offer to work;

(m) they were not, at any time during the two-week period, required to quarantine or isolate themselves under any order made under the *Quarantine Act* as a result of entering into Canada or

(i) if they were required to do so at any time during the two-week period, the only reason for their having been

un travail pour son compte lorsqu'il était raisonnable de le faire,

(C) refusé une offre raisonnable d'emploi ou de travail à son compte qui aurait débuté au cours de cette période;

l) si elle a déjà reçu une prestation au titre de la présente partie, elle n'a pas :

(i) d'une part, depuis le premier jour de la première période de deux semaines à l'égard de laquelle elle a reçu une prestation au titre de la présente partie, quitté son emploi ou cessé de travailler volontairement, sauf s'il était raisonnable de le faire,

(ii) d'autre part, au cours de la période de deux semaines à laquelle la demande présentée en vertu de l'article 4 se rapporte ni au cours des quatre périodes de deux semaines précédant immédiatement cette période, à l'exclusion de toute période de deux semaines commençant avant le 27 septembre 2020 :

(A) refusé de recommencer à exercer son emploi lorsqu'il était raisonnable de le faire, si son employeur le lui a demandé,

(B) refusé de recommencer à exécuter un travail pour son compte lorsqu'il était raisonnable de le faire,

(C) refusé une offre raisonnable d'emploi ou de travail à son compte;

m) elle n'a été tenue, à aucun moment au cours de la période de deux semaines, de se mettre en quarantaine ou de s'isoler en application d'un décret pris en vertu de la *Loi sur la mise en quarantaine* en raison de son entrée au Canada ou :

(i) si elle y a été tenue à un moment

outside Canada was to

(A) receive a medical treatment that has been certified by a medical practitioner to be necessary, or

(B) accompany a person who has been certified by a medical practitioner to be incapable of travelling without the assistance of an attendant and whose only reason for having been outside Canada was to receive a medical treatment that has been certified by a medical practitioner to be necessary, or

(ii) if, as a result of entering into Canada, they were required to isolate themselves under such an order at any time during the two-week period, they are a person to whom the requirement to quarantine themselves under the order would not have applied had they not been required to isolate themselves; and

(n) they have filed a return of income under Part I of the *Income Tax Act* in respect of the 2019 or 2020 taxation year, other than a return of income filed under subsection 70(2) or 104(23), paragraph 128(2)(e) or subsection 150(4) of that Act.

Income from self-employment

(2) For the purpose of paragraphs (1)(d) to (f), income from self-employment is revenue from the self-employment less expenses incurred to earn that revenue.

quelconque au cours de cette période, la seule raison pour laquelle elle était sortie du Canada était, selon le cas :

(A) pour recevoir un traitement médical qui, d'après l'attestation d'un médecin, était nécessaire,

(B) pour accompagner une personne qui, d'après l'attestation d'un médecin, était incapable de voyager sans l'aide d'un préposé à ses soins et dont la seule raison de sortir du Canada était pour recevoir un traitement médical qui, d'après l'attestation d'un médecin, était nécessaire,

(ii) si, en raison de son entrée au Canada, elle a été tenue de s'isoler en application d'un tel décret à un moment quelconque au cours de la période de deux semaines, elle est une personne qui, n'eût été l'obligation de s'isoler, n'aurait pas été assujettie à l'obligation de se mettre en quarantaine en application du décret;

n) elle a produit, au titre de la partie I de la *Loi de l'impôt sur le revenu*, une déclaration de revenu, autre qu'une déclaration de revenu visée aux paragraphes 70(2) ou 104(23), à l'alinéa 128(2)e) ou au paragraphe 150(4) de cette loi, pour les années d'imposition 2019 ou 2020.

Revenu — travail à son compte

(2) Le revenu visé aux alinéas (1)d) à f) de la personne qui exécute un travail pour son compte est son revenu moins les dépenses engagées pour le gagner.

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-288-24

STYLE OF CAUSE: ELSAEED FARAHAT EBADA v ATTORNEY
GENERAL OF CANADA

PLACE OF HEARING: OTTAWA, ONTARIO

DATE OF HEARING: SEPTEMBER 16, 2024

JUDGMENT AND REASONS: GRANT J.

DATED: OCTOBER 1, 2024

APPEARANCES:

Elsaeed Ebada

FOR THE APPLICANT
(SELF-REPRESENTED)

Amanda De Bruyne

FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada
Ottawa, Ontario

FOR THE RESPONDENT