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[1996] 3 F.C. 0

## **Briarpatch Inc. v. Canada**

A-372-89

Robertson J.A.

1/4/96

7 pp.

Appeal under Income Tax Act, s. 172(3) from notice of intention by Minister of National Revenue to revoke appellant's registration as charity-Whether publication of appellant's magazine "Briarpatch" deemed charitable activity-Publication not coming within ambit of well-established categories of charitable activities-Reasoning, facts in *Native Communications Society of B.C. v. Canada* (M.N.R.), [1986] 3 F.C. 471 (C.A.), not helping appellant's case-Appellant incorporated in 1974 as non-profit organization-Obtaining registered status as charitable organization in 1975-Principal activity carried on by appellant publication, distribution of magazine "Briarpatch" ten times per year-Magazine allegedly containing articles of specific interest and application to Canada's poor, with specific goals of education and alleviation of poverty through education-Issue to be determined by common law provisions-Activity in question not charitable in legal sense if not within "spirit and intendment" of those enunciated in Preamble of Charitable Uses Act-Law of charity moving subject-Publication of "Briarpatch" not falling within category of advancement of education-Not directed toward training of mind through structured analysis or presentation of knowledge-Lacking continuity, structure, analysis to meet tests-Topics canvassed in "Briarpatch" not restricted to matters of direct relevance to Canada's poor-Appellant's publication lacking specificity of purpose-Appeal dismissed-Income Tax Act, S.C. 1970-71-72, c. 63, s. 172(3)-Charitable Uses Act 1601, (U.K.) 43 Eliz. I, c. 4.