

Federal Court of Appeal



CANADA

Cour d'appel fédérale

**Date: 20090520**

**Docket: A-287-08**

**Citation: 2009 FCA 162**

**CORAM: LINDEN J.A.  
SEXTON J.A.  
SHARLOW J.A.**

**BETWEEN:**

**CHRIST APOSTOLIC CHURCH OF GOD MISSION INTERNATIONAL**

**Appellant**

**and**

**THE MINISTER OF NATIONAL REVENUE**

**Respondent**

Heard at Toronto, Ontario, on May 20, 2009.

Judgment delivered from the Bench at Toronto, Ontario, on May 20, 2009.

**REASONS FOR JUDGMENT OF THE COURT BY:**

**SHARLOW J.A.**

Federal Court of Appeal



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**Respondent**

**REASONS FOR JUDGMENT OF THE COURT**  
**(Delivered from the Bench at Toronto, Ontario, on May 20, 2009)**

**SHARLOW J.A.**

[1] This is an appeal pursuant to section 172 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5<sup>th</sup> Supp.), of the decision of the Minister of National Revenue to issue a notice of intention to revoke the registration of the appellant church as a charitable organization. Having reviewed the record and heard counsel for the appellant, we have not been persuaded that there is any basis for reversing the Minister's decision.



[2] The appellant's principal argument is that the "compliance agreement" it signed during the course of the audit at the request of the auditor could not be unilaterally withdrawn by the Minister. We see no merit in this argument. The compliance agreement was subject to review by the Minister after considering the results of the audit. It was open to the Minister, after reviewing the audit report, to conclude that the appellant's non-compliance was so substantial that it could not be remedied by the promises made by the appellant in the compliance agreement.

[3] The appellant also argues that the Minister failed to observe the requirements of natural justice and procedural fairness in deciding to revoke the appellant's registration as a charity without first giving it the chance to argue that the compliance agreement should have been a sufficient sanction. However, the record discloses that during the objection process, the appellant could have made submissions to that effect but failed to do so. That failure cannot be attributed to any procedural failure on the part of the Minister.

[4] For these reasons, the appeal will be dismissed with costs.

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"K. Sharlow"

J.A.

Federal Court of Appeal



CANADA

Cour d'appel fédérale

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-287-08

**(APPEAL FROM A DECISION OF ELIZABETH TROMP, DIRECTOR GENERAL,  
CHARITIES DATED 30-AUG-2006)**

**STYLE OF CAUSE:** CHRIST APOSTOLIC CHURCH OF GOD  
MISSION INTERNATIONAL v. THE MINISTER  
ON NATIONAL REVENUE

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** MAY 20, 2009

**REASONS FOR JUDGMENT  
OF THE COURT BY:** (LINDEN, SEXTON & SHARLOW JJ.A.)

**DELIVERED FROM THE BENCH BY:** SHARLOW J.A.

**APPEARANCES:**

MAJEKODUNMI ADEGA FOR THE APPELLANT

JOANNA HILL FOR THE RESPONDENT

**SOLICITORS OF RECORD:**

MR. MAJEKODUNMI ADEGA FOR THE APPELLANT  
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TORONTO, ON

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Deputy Attorney General of Canada