

Federal Court



Cour fédérale

**Date: 20260429**

**Docket: T-3313-25**

**Citation: 2026 FC 568**

**Ottawa, Ontario, April 29, 2026**

**PRESENT: The Honourable Madam Justice Saint-Fleur**

**BETWEEN:**

**ZACHERY N.B. AMERO**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**JUDGMENT AND REASONS**

I. Overview

[1] The Applicant, Zachery N.B. Amero, seeks judicial review of the decision of a Canada Revenue Agency [CRA] officer [Second Reviewer] dated August 6, 2025 [Second Decision] finding him ineligible for the Canada Emergency Response Benefit [CERB], the Canada Recovery Benefit [CRB], and the Canada Worker Lockdown Benefit [CWLB].

[2] On judicial review, the Applicant argues the Second Decision should be set aside because it is unreasonable and procedurally unfair. He claims the Second Decision lacks reasons, ignore evidence, misapplies the eligibility criteria, and was made without proper communication or engagement with the Applicant. I disagree. I find the Second Reviewer considered all the evidence before them and the Second Decision is reasonable and was reached in a procedurally fair manner. I therefore dismiss the application for judicial review.

## II. Background Facts

[3] The Applicant is a self-employed individual who works in the live music industry in the maritime provinces.

[4] From March 22, 2020 onwards, the Applicant was unable to work as his income was reduced or eliminated entirely and applied for benefits. The Applicant received CERB for periods 1 to 7 from March 15, 2020 to September 26, 2020; CRB for periods 3, 4, and 7 from October 25, 2020 to November 21, 2020, and from December 20, 2020 to January 2, 2021; and CWLB for periods 9 to 14 from December 19, 2021 to January 29, 2022.

[5] The Applicant was notified by letter dated May 28, 2024 [Initial Contact Letter] that the CRA would review his entitlement for benefits. In the same letter, the Applicant was asked to provide documents to support his eligibility. The Applicant submitted invoices for his services, tax returns, and explanations on July 2, 2024.

[6] On September 6, 2024, the Applicant was notified he was ineligible for CERB, CRB, and CWLB [First Decision]. The Applicant was ineligible for CERB as he earned more than \$1,000 in

employment or self-employment income and did not have his hours reduced or stop working due to COVID-19. He was also ineligible for both CRB and CWLB because his average weekly income was not reduced by 50% due to COVID-19.

[7] The Applicant requested a second review of his eligibility by a letter dated September 23, 2024 [Second Review Request]. The Second Review Request was received along with copies of invoices and emails.

[8] On July 15, 2025, the Second Reviewer unsuccessfully attempted to contact the Applicant to discuss his submissions. The Second Reviewer left the Applicant a voicemail message, outlining her working hours, that were from 7:00am to 3:00pm Pacific Standard Time (PST) and providing him with a deadline of July 29, 2025 to return her call. The Applicant returned the Second Reviewer's call on the same day and agreed to call the Second Reviewer on the following day at an agreed upon time. The Applicant did not call the Second Reviewer at their scheduled time, but after the Second Reviewer's working hours. The Applicant left a message for the Second Reviewer to call him later that day, again after the Second Reviewer's working hours, and advised of his unavailability on July 17, 18, and 19. The Applicant did not speak with the Second Reviewer before July 29, 2025.

[9] The Second Decision was released on August 6, 2025. The Applicant was found to not be entitled to the benefits for the same reasons articulated in the First Decision.

### III. Decision Under Review

[10] The Second Reviewer determined the Applicant was ineligible for CERB, CRB, and CWLB. The second review report, including the Second Reviewer's notes, form part of the reasons (*Aryan v Canada (Attorney General)*, 2022 FC 139 at para 22 [*Aryan*]).

[11] The Applicant was ineligible for CERB because he earned more than \$1,000 of employment or self-employment income and did not stop working or have his hours reduced because of COVID-19. The documents submitted with the Second Review Request did not prove the Applicant had earned less than \$1,000. No bank statements or further invoices were provided.

[12] Despite scheduling a call with the Second Reviewer, the Applicant did not call at the scheduled time. The Second Reviewer notes the Applicant was given two additional days to call the Second Reviewer as the Second Decision was made on August 1, 2025. However, the Applicant did not call the Second Reviewer. The Second Reviewer could also not determine how the Applicant was impacted by COVID-19 and why he applied for benefits. The information on file was insufficient to establish his eligibility for CERB.

[13] He was found ineligible for both CRB or CWLB because he did not have a 50% reduction in his average weekly income compared to his previous year because of COVID-19. The documents submitted with the Second Review Request were insufficient to prove the Applicant had a 50% reduction of income compared to the last year. No relevant bank statements or invoices were provided. While the deadline to call the Second Reviewer was extended, the Applicant did not return her call. The Second Reviewer could not determine how the Applicant was impacted by

COVID-19 or why he applied for benefits. The information on file did not support the Applicant's eligibility.

#### IV. Issues and Standard of Review

[14] The issues to be decided by this Court are the admission of new evidence on judicial review, whether the Second Decision is reasonable and was reached in a procedurally fair manner, and whether the remedies requested by the Applicant are available to him.

[15] In this respect, the role of the reviewing court is to examine the decision maker's reasoning and determine whether the decision is based on an "internally coherent and rational chain of analysis" and is "justified in relation to the facts and law that constrain the decision maker" (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 85 [*Vavilov*]; *Mason v Canada (Citizenship and Immigration)*, 2023 SCC 21 at para 64). Although the party challenging the decision bears the onus of demonstrating the decision is unreasonable, the reviewing court must ask, "whether the decision bears the hallmarks of reasonableness — justification, transparency and intelligibility" (*Vavilov* at para 99).

[16] Procedural fairness arguments are to be reviewed on a standard of correctness or akin to correctness for which "the ultimate question remains whether the applicant knew the case to meet and had a full and fair chance to respond" (*Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at para 56; *Schofer v Attorney General of Canada*, 2025 FC 50 at para 15; *Canadian Association of Refugee Lawyers v Canada (Immigration, Refugees and Citizenship)*, 2020 FCA 196 at para 35).

[17] The CRA's procedural fairness obligations in respect of COVID-19 benefit eligibility determinations are at the low end of the spectrum (*Javed v Canada (Attorney General)*, 2025 FC 1535 at para 33).

## V. Relevant Legislation Dispositions

### A. *CERB*

[18] Section 4 of the *Canada Emergency Response Benefit Act*, SC 2020, c 5, s 8 [*CERB Act*] requires the Minister pay CERB to any individual who applies and satisfies the definition of worker and eligibility requirements:

Payment	Versement de l'allocation
4 The Minister must make an income support payment to a worker who makes an application under section 5 and who is eligible for the payment.	4 Le ministre verse l'allocation de soutien du revenu au travailleur qui présente une demande en vertu de l'article 5 et qui y est admissible.

[19] Section 6 of the *CERB Act* outlines the eligibility requirements for an individual to receive CERB:

Eligibility	Admissibilité
6 (1) A worker is eligible for an income support payment if	6 (1) Est admissible à l'allocation de soutien du revenu le travailleur qui remplit les conditions suivantes :
(a) the worker, whether employed or self-employed, ceases working for reasons related to COVID-19 for at least 14 consecutive days	a) il cesse d'exercer son emploi — ou d'exécuter un travail pour son compte — pour des raisons liées à la COVID-19 pendant au

within the four-week period in respect of which they apply for the payment; and	moins quatorze jours consécutifs compris dans la période de quatre semaines pour laquelle il demande l'allocation;
(b) they do not receive, in respect of the consecutive days on which they have ceased working,	b) il ne reçoit pas, pour les jours consécutifs pendant lesquels il cesse d'exercer son emploi ou d'exécuter un travail pour son compte :
(i) subject to the regulations, income from employment or self-employment,	(i) sous réserve des règlements, de revenus provenant d'un emploi ou d'un travail qu'il exécute pour son compte,
(ii) benefits, as defined in subsection 2(1) of the Employment Insurance Act, or an employment insurance emergency response benefit referred to in section 153.7 of that Act,	(ii) de prestations, au sens du paragraphe 2(1) de la Loi sur l'assurance-emploi, ou la prestation d'assurance-emploi d'urgence visée à l'article 153.7 de cette loi,
(iii) allowances, money or other benefits paid to the worker under a provincial plan because of pregnancy or in respect of the care by the worker of one or more of their new-born children or one or more children placed with them for the purpose of adoption, or	(iii) d'allocations, de 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 lui à son ou ses nouveau-nés ou à un ou plusieurs enfants placés chez lui en vue de leur adoption,
(iv) any other income that is prescribed by regulation.	(iv) tout autre revenu prévu par règlement.

[20] Notably, section 1 of the *Income Support Payment (Excluded Nominal Income) Regulations*, SOR/2020-90 excludes the application of subparagraph 6(1)(b)(i) of the *CERB Act* from nominal income:

<p>Nominal income</p> <p>1 Any income received by a worker for employment or self-employment is excluded from the application of subparagraph 6(1)(b)(i) of the Canada Emergency Response Benefit Act if the total of such income received in respect of the consecutive days on which they have ceased working is \$1,000 or less.</p>	<p>Revenu nominal</p> <p>1 Sont soustraits à l'application du sous-alinéa 6(1)b(i) de la Loi sur la prestation canadienne d'urgence les revenus du travailleur provenant d'un emploi ou d'un travail qu'il exécute pour son compte, à condition que le total de tels revenus soit de mille dollars ou moins pour les jours consécutifs pendant lesquels il cesse d'exercer son emploi ou d'exécuter un travail pour son compte.</p>
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B. *CRB*

[21] Section 7 of the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [*CRB Act*] requires the Minister to pay CRB to any applicant meeting the eligibility requirements:

<p>Payment of benefit</p> <p>7 The Minister must pay a Canada recovery benefit to a person who makes an application under section 4 and who is eligible for the benefit.</p>	<p>Versement de la prestation</p> <p>7 Le ministre verse la prestation canadienne de relance économique à la personne qui présente une demande en vertu de l'article 4 et qui y est admissible.</p>
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[22] Paragraphs 3(1)(d)-(f) of the *CRB Act* require an individual satisfy the eligibility requirements:

<p>Eligibility</p> <p>3 (1) A person is eligible for a Canada recovery benefit for any two-week period</p>	<p>Admissibilité</p> <p>(1) Est admissible à la prestation canadienne de relance économique, à</p>
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falling within the period beginning on September 27, 2020 and ending on October 23, 2021 if

(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

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 :

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,

(v) any other source of income that is 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);

...

(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

(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;

...

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

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 make the application, and

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 2020,

(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;

(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;

### C. *CWLB*

[23] Paragraph 4(1)(f) of the *Canada Worker Lockdown Benefit Act*, SC 2021, c 26, s 5 [*CWLB Act*] defines an individual's eligibility for reasons related to measures imposed by a lockdown order in a lockdown region:

#### Eligibility

4 (1) A person is eligible for a lockdown benefit for any week that falls within the period beginning on October 24, 2021 and ending on May 7, 2022 and within a benefit period if

#### Admissibilité

4 (1) Est admissible à la prestation de confinement, à l'égard de toute semaine comprise, à la fois, dans la période commençant le 24 octobre 2021 et se terminant le 7 mai 2022 et dans une période de prestations, la personne qui remplit les conditions suivantes :

- (f) for reasons related to measures imposed by a lock down order that applies in a lockdown region,
- (i) they lost their employment in the period that begins on the first day on which the measures referred to in subsection 3(2) began to apply in the lockdown region and that ends on the expiry of the week and they were unemployed during the week,
- (ii) they were unable, during the week, to perform the work that they normally performed as a self-employed person immediately before those measures began to apply in the lockdown region, or
- (iii) if they were employed during the week or they performed self-employment work during the week, they had a reduction of at least 50% in their average weekly employment income or self-employment income for the week relative to
- (A) in the case of an application made in respect of a week beginning in 2021, their total average weekly employment income and self-employment income for 2020 or in the 12-month period preceding the day on which
- f) pour des raisons liées à toute mesure imposée par un ordre de confinement dans une région confinée, selon le cas :
- (i) elle a perdu son emploi au cours de la période qui commence le premier jour où les mesures visées au paragraphe 3(2) ont commencé à s'appliquer à la région confinée et se termine à l'expiration de la semaine visée et elle n'exerçait pas d'emploi au cours de cette semaine,
- (ii) au cours de la semaine visée, elle n'a pu exécuter le travail pour son compte qu'elle exécutait habituellement avant que ces mesures ne commencent à s'appliquer à la région confinée,
- (iii) malgré le fait qu'elle a exercé un emploi ou a exécuté un travail pour son compte au cours de la semaine visée, elle a subi une réduction d'au moins cinquante pour cent de tous ses revenus hebdomadaires moyens d'emploi ou de travail à son compte pour cette semaine par rapport :
- (A) à tous ses revenus hebdomadaires moyens d'emploi ou de travail à son compte pour l'année 2020 ou au cours des douze mois précédant la date à laquelle elle présente une demande, dans le cas où la demande

they make the application,  
and

visé une semaine qui débute  
en 2021,

(B) in the case of an  
application made in respect of  
a week beginning in 2022,  
their total average weekly  
employment income and self-  
employment income for 2020  
or for 2021 or in the 12 month  
period preceding the day on  
which they make the  
application;

(B) à tous ses revenus  
hebdomadaires moyens  
d'emploi ou de travail à son  
compte pour l'année 2020 ou  
2021 ou au cours des douze  
mois précédant la date à  
laquelle elle présente une de  
mande, dans le cas où la  
demande vise une semaine  
qui débute en 2022;

## VI. Analysis

### A. *The Proper Respondent is the Attorney General of Canada*

[24] The Applicant has incorrectly named the CRA as the Respondent. The Attorney General of Canada is the proper Respondent (*Federal Courts Rules*, SOR/98-106 at subsection 303(2)). Accordingly, the style of cause should be amended to list the Attorney General of Canada as the Respondent.

### B. *Admission of New Evidence*

[25] Appended to the Applicant's Affidavit are several documents that were not before the Second Reviewer and are included in the Certified Tribunal Record (CTR):

Exhibit A: News Release from the Premier of Nova Scotia on the State of Emergency Declared in Nova Scotia dated March 22, 2020;

Exhibit B: News Release from the Department of Finance Canada introducing CERB dated March 25, 2020;

Exhibit K: CRA Webpage describing the CRB;

Exhibit L: Applicant's 2019 Notice of Assessment issued on March 12, 2020;

Exhibit M: Applicant's 2020 Notice of Assessment issued on April 1, 2021;

Exhibit Q: News Release from Premier of Nova Scotia on New Restrictions for the Province dated April 27, 2021;

Exhibit R: CRA Webpage describing the CWLB;

Exhibit S: Applicant's 2021 Notice of Assessment issued on March 31, 2022;

Exhibit T: Invoice to Rockbound Productions dated December 20, 2021, for services rendered from December 9-11 and December 16-19, 2021;

Exhibit U: Invoice to Matriarch Productions dated February 4, 2022, for services rendered from January 27 and from January 31 to February 3, 2022;

Exhibit X: Screenshots of the Applicant's phone application indicating he called "236-268-3531" on July 16, 2025, at 3:32 p.m. twice, 4:34 p.m., 6:32 p.m., 6:37 p.m., and 6:59 p.m.;

Exhibit Y: Notice of Collection of CERB in the amount of \$13,811.38 issued on October 28, 2024; and

Exhibit Z: Chronological Account of Events and of Benefits Received and Employment from 2019 to 2022 prepared by the Applicant.

[26] In the normal course, the evidentiary record on judicial review is constrained to the evidence before the decision maker (*Aryan* at para 42 citing *Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at para 19 [*Access Copyright*]). However, there are three exceptions where it is acceptable to admit new evidence on judicial review: 1) the new evidence provides helpful general background; 2) the new evidence addresses procedural defects not found in the record; or 3) the new evidence

addresses the “complete absence of evidence” on an issue before the decision maker (*Access Copyright* at para 20).

[27] The Respondent submits none of these exceptions apply and the Applicant makes no submissions on this issue. I agree none of the three exceptions apply. The Court declines to admit this evidence.

C. *Reasonableness*

[28] The Applicant alleges the Second Decision lacks reasons, ignores evidence, and misapplies the eligibility criteria. The Applicant argues the Second Decision contains no reasons except standard form language with no analysis, reference to his evidence, or explanation of their calculations. The Applicant claims to have provided “full documentation” for every period, and the Second Decision shows no indication the Second Reviewer has engaged with this evidence.

[29] As Exhibit Z, the Applicant outlines his average weekly income in 2019, 2020, and 2021 and a summary of his earnings in each benefit eligibility period to demonstrate his eligibility (and admitted periods of ineligibility). However, as discussed above, this evidence is not admitted as it does not satisfy any of the three exceptions outlined in *Access Copyright*.

[30] While the Applicant alleges the Second Reviewer misapplied eligibility criteria, I find there is no merit to this allegation. The Applicant misrepresents the Second Reviewer’s conclusions by suggesting she employed different thresholds than those required by the legislation:

24. CERB requires earning less than \$1,000 in the four-week period – not zero income.

25. CRB/CWLB require a 50% reduction in average weekly income, not a complete work stoppage.

26. CRA's conclusions contradict both the legislation and the Applicant's income records (Exhibit Z).

[31] The Second Reviewer did not require the Applicant to have no income or completely stop working to be eligible for the benefits.

[32] The Applicant argues the Second Reviewer improperly found the Applicant ineligible for CWLB when he either had little or no income. This allegation would require this Court to overturn the factual findings of the decision maker and substitute it with their own. This is not the proper role of this Court on judicial review.

[33] The Applicant received CERB from July 5, 2020 to September 26, 2020, claiming he made less than \$1,000 during most of these payment periods. He readily admits he was not entitled to benefits and owes money for the period from August 30, 2020, to September 26, 2020, because he had made more than \$1,000 for this period.

[34] The Applicant received CRB from October 25, 2020 to November 21, 2020, and from December 20, 2020 to January 2, 2021. He indicated his intention to upload documents to demonstrate he was currently receiving 50% of what he made the previous year but did not do so.

[35] The Applicant received CWLB from January 2, 2022 to January 15, 2022. The Applicant was applying for jobs and has no reported income during this time.

[36] The Applicant's invoices for 2019 indicate his total income was \$5,319.56:

<b>Invoice Date</b>	<b>Invoiced To</b>	<b>Value</b>
August 5, 2019	Georgie Dudka	\$400
August 19, 2019	Rockbound	\$329.04
August 23, 2019	Good Robot	\$200
September 2, 2019	Rockbound	\$883.02
September 2, 2019	Rockbound	\$510
September 16, 2019	Rockbound	\$212.50
September 30, 2019	Rockbound	\$849.50
November 11, 2019	Rockbound	\$1,085.50
November 25, 2019	Rockbound	\$850
		\$5,319.56

[37] The Applicant's invoices for 2020 list his total income as \$8,848.50:

<b>Invoice Date</b>	<b>Invoiced To</b>	<b>Value</b>
January 6, 2020	Rockbound	\$466
January 11, 2020	Rockbound	\$586.50
August 5, 2020	Rockbound	\$280
August 17, 2020	Rockbound	\$160
August 22, 2020	Halifax Jazz Fest	\$200
September 1, 2020	Rockbound	\$160
September 23, 2020	Rockbound	\$400
September 28, 2020	Rockbound	\$1,820
October 12, 2020	Rockbound	\$1,460
October 26, 2020	Rockbound	\$1,360
November 12, 2020	Rockbound	\$80
December 7, 2020	Rockbound	\$784.50
December 22, 2020	Rockbound	\$1,091.50
		\$8,848.50

[38] The Applicant's invoices for 2021 indicate his total income was \$1,988.00:

<b>Invoice Date</b>	<b>Invoiced To</b>	<b>Value</b>
January 18, 2021	Rockbound	\$663
November 8, 2021	Rockbound	\$1,135
November 22, 2021	Rockbound	\$190
		\$1988.00

[39] The Second Reviewer also considered the Applicant's tax records. For 2019, the Applicant reported a T4 income of \$430, gross business income of \$15,067, and net self-employment income of \$13,223.

[40] For 2020, the Applicant reported an income of \$17,000, which includes \$14,000 of CERB benefits and \$2,000 of CRB benefits, gross business income of \$10,816, and net self-employment income of \$10,550.

[41] The Applicant reported his income on his 2021 tax return as \$1,000 of CRB benefits, \$11,705 of other employment income, \$17,189 of gross business income, and \$16,652 of net self-employment income.

[42] The Applicant was responsible for demonstrating he met the eligibility criteria for CERB, CRB, and CWLB, but did not do so. During the hearing before the Court, the Applicant explained that he provided the CRA with the invoices he thought were relevant and he cannot figure why he did not submit all of them. Ultimately, the Applicant did not provide all invoices for the 2019, 2020, and 2021 taxation years. Because of this, the Second Reviewer was unable to confirm when the Applicant worked as a self-employed individual and when he was paid. The Second Reviewer could not determine whether the Applicant was eligible for benefits.

[43] I agree with the Respondent that the Second Decision is reasonable. The Second Reviewer did not misapprehend or misapply the eligibility criteria, provides reasons, and addresses the Applicant's evidence.

D. *Procedural Fairness*

[44] The Applicant argues the Second Reviewer did not properly communicate with him. According to the Applicant, the Second Reviewer did not contact the Applicant and did not return his calls despite the Applicant and Second Reviewer scheduling their call.

[45] The Respondent argues the Applicant knew the case to be met and was afforded the opportunity to fully and fairly present his case. I agree with the Respondent.

[46] The CRA's Initial Contact Letter informed the Applicant of the types of documents required to support his eligibility. The Letter also informed him of the reasons why he was not eligible to the CERB, CRB and CWLB benefits. After the first finding of ineligibility, the Applicant was advised he could request a second review and did. The same letter informed the Applicant he could provide any new and relevant documents, facts, or correspondence on this second review. Therefore, the Applicant was well aware of the case he had to meet in order to be eligible for the benefits.

[47] Furthermore, the Second Reviewer attempted to call the Applicant to discuss his evidence. Despite providing the Applicant with a deadline and subsequently scheduling a call for the following day, the Applicant and Second Reviewer did not have a conversation before the deadline. I understand that there was a time difference between the location of the Second Reviewer's work and where the Applicant resides and that the Applicant explained during the hearing that he might have googled the time difference. However, after a first conversation with the Applicant, he was informed to call between 7:00am and 3:00pm PST, he called after 3:00pm

PST. Furthermore, the Applicant was provided a deadline of July 29, 2025, but left a message advising the Second Reviewer of his unavailability on July 17, 18, and 19. He did not speak with the Second Reviewer nor did he send the documents he wanted to submit as new evidence to the Court before July 29, 2025, nor before the Second Decision was released several days later, on August 6, 2025.

[48] I find considering the above that the Applicant knew the reasons for his ineligibility from the First Decision and had an opportunity to respond. He had an opportunity to provide evidence on each review and, despite his stated intention in his Second Review Request to provide further documents, he did not do so.

[49] The Applicant relies on *Cameron v Canada (Attorney General)*, 2024 FC 2 [*Cameron*] where the Federal Court overturned a reviewer's decision. The Respondent argues *Cameron* is distinguishable on its facts. The Court in *Cameron* based its finding of a breach of procedural fairness on the CRA's failure to provide requested accommodations for the applicant's disability which is dissimilar to the facts before this Court. The Court did not address the reasonableness of the decision in *Cameron*.

[50] I find the evidence in this case shows that the Applicant knew the case to be met and had a full and fair opportunity to present his case. I conclude that the Applicant has not established a breach of procedural fairness.

## VII. Conclusion

[51] This application for judicial review is dismissed because the Applicant has not demonstrated that the Decision under review is unreasonable or that there was a breach of procedural fairness.

## VIII. Costs

[52] Neither party requests their costs; however, the Applicant asks this Court to award him compensation for the hardship and stress he has endured. The Applicant asks for \$500 for each day beginning on August 6, 2025, until his judicial review has been resolved. Whether the “date of resolution” is the date of his judicial review hearing or the date this Court’s decision is released, I rely on the former to provide a concrete number. Presuming his application will be resolved on the date of his judicial review hearing, the Applicant asks this Court to award him \$126,000 for his hardship and stress.

[53] While cost awards serve the objective of compensation, the Applicant has not pled the relevant legal tests or evidence to establish his entitlement to costs (*Matta v Canada (Attorney General)*, 2025 FC 807 at para 26 citing *Air Canada v Thibodeau*, 2007 FCA 115 at para 24).

[54] With regards to the issue of costs, the Court has full discretionary power over the amount and allocation of costs, per Rule 400 of the *Federal Courts Rules*, SOR/98-106. In my view, this is not an appropriate case for costs. Accordingly, the Applicant will not be awarded costs.

**JUDGMENT in T-3313-25**

**THIS COURT'S JUDGMENT is that:**

1. This application for judicial review is dismissed, without costs.
2. The style of cause is amended to list the Attorney General of Canada as the Respondent.

"L. Saint-Fleur"  
\_\_\_\_\_  
Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-3313-25

**STYLE OF CAUSE:** ZACHERY N.B. AMERO v CANADA REVENUE AGENCY

**PLACE OF HEARING:** HALIFAX (NOVA SCOTIA)

**DATE OF HEARING:** APRIL 15, 2026

**JUDGMENT AND REASONS:** SAINT-FLEUR J.

**DATED:** APRIL 29, 2026

**APPEARANCES:**

Zachery N.B. Amero

FOR THE APPLICANT  
(ON HIS OWN BEHALF)

Chelsea Barkhouse

FOR THE RESPONDENT

**SOLICITOR OF RECORD:**

Attorney General of Canada  
Halifax (Nova Scotia)

FOR THE RESPONDENT