



[3] The matter initially came before me on November 28, 2025. At that time, I raised an issue about the timeliness of the Application under s. 475.93(2) of the Act and whether the court has the jurisdiction to extend the deadline for filing the Return. At my request, counsel for the Applicant provided additional written submissions on this issue; she also provided additional oral submissions on March 27, 2026. Although served, the Respondent has not filed any materials, made submissions, or attended the hearing.

[4] For the reasons that follow, the Application is dismissed. I find that I do not have the jurisdiction to grant an extension of time for the Applicant to file its Return.

## **ISSUES**

[5] This Application raises two issues:

- a. Does the court have the jurisdiction to grant an extension of time for the Applicant to file its Return?
- b. If so, should an extension be granted in the circumstances of this case?

## **STATUTORY FRAMEWORK**

[6] Under s. 475.4 of the Act, every registered association has financial reporting obligations, including the requirement to file an annual financial transactions return (“Return”) with the Chief Electoral Officer by May 31 of the year following the financial year in question. Among other things, the Return must disclose the total amount of contributions received, the number of contributors, the names of anyone who contributed more than \$200, and statements of the association’s assets, liabilities, revenues, expenses, and any surplus or deficit.

[7] The Applicant’s financial year ended on December 31, 2024, and its 2024 Return was due no later than May 31, 2025. The Applicant’s Return was not filed by that date.

[8] The Applicant uploaded its Return to the Elections Canada portal on about May 28, 2025, but did not submit it. On June 2, 2025, Elections Canada advised the Applicant that its Return had not been submitted. On June 16, 2025, Elections Canada notified the Applicant that its submissions were incomplete and considered late, and that the deadline to request an extension was the same day, June 16, 2025.

[9] Section 475.91 provides that the deadline for filing the Return may be extended by the Chief Electoral Officer if the association applies for an extension within five months after the end of the fiscal period or within two weeks after the end of that period. The Applicant did not apply

to the Chief Electoral Officer for an extension of the time to file its Return within the period provided at s. 475.91.

[10] Section 475.93(1)(b) of the Act states that the financial agent of a registered association may apply to a judge for an order authorizing the extension of the time to submit the Return, pursuant to s. 475.91(1). For the purposes of this case, the key provision is s. 475.93(2)(b), which sets out the deadline for applying to the court:

**Deadline**

(2) The application may be made

- a. under paragraph (1)(b) [authorizing an extension referred to in ss. 475.91(1)], within two weeks after, as the case may be,
  - i. if an application for an extension is not made to the Chief Electoral Officer within the period referred to in subsection 475.91(2), the end of the two-week period referred to in that subsection,
  - ii. the rejection of an application for an extension made in accordance with section 475.91, or
  - iii. the end of the extended period referred to in subsection 475.91(1).

[11] None of the three conditions in s. 475.93(2)(b) apply in this case. The Applicant did not apply for an extension within the period referred to in s. 475.91(2) or within two weeks following that period. As no application for an extension was made, there was no rejection or extension within the meaning of 475.91(2)(b)(ii) and (iii).

**ANALYSIS**

[12] Can the court grant an extension of time outside of the circumstances expressly provided for in s. 475.91(2)(b) of the Act? In assessing this issue, I have considered the language of the provision as well its broader legislative scheme and context.

[13] The electoral process is the primary means by which citizens participate in public discourse. Electoral fairness is an essential component of our democratic society.

[14] Canada's elections model promotes an equal opportunity to participate in the electoral process, regardless of economic power. The financing regime applicable to candidates and associations is integral to Canada's electoral process: it promotes fairness and equality in political discourse, protects the integrity of the electoral process, and helps to maintain public confidence:

see *Harper v. Canada (Attorney General)*, 2004 SCC 33, [2004] 1 S.C.R. 827, at paras. 62, 101–103.

[15] Statutory deadlines for financial reporting serve specific public policy purposes. Public confidence in our elections is maintained through timely financial reporting requirements: *Sachan v. Chief Electoral Officer of Canada*, 2023 ONSC 5206, at para. 44.

[16] Commensurate with the importance of election financing reporting, the consequences of non-compliance are significant. Pursuant to s. 466, the Chief Electoral Officer may deregister an association if its financial agent fails to provide the Return in accordance with s. 475.4(1). The Chief Electoral Officer may impose similar consequences on candidates who fail to provide returns as required by the Act.

[17] There are two lines of authority on the issue of the court’s jurisdiction to extend the deadline for financial reporting. Much of the analysis turns on the use of the word “may” in s. 475.93(2) as well as in s. 477.68(2), the parallel provision of the Act that deal with deadlines for candidates’ financial reporting.

[18] In *Green Party of Canada v. Canada (Chief Electoral Officer)*, [2002] O.J. No. 188 (S.C.), the court held that it could extend the deadline for an association to file its Return. According to Nordheimer J. the words “application may be made” do not create a mandatory requirement. In using “may” (rather than “shall”), Parliament intended “that some residual discretion could reside with the court to entertain applications outside of those time periods if it was satisfied that the failure to bring the application within the time periods was adequately explained:” at para. 10. In the absence of prejudice and given the inadvertence of the delay, Nordheimer J. applied the doctrine of special circumstances and granted an extension to the Green Party, notwithstanding the expiration of the time periods set out in the Act. This reasoning was followed in *Daigle v. Canada (Chief Electoral Officer)*, 2014 NBQB 128, 420 N.B.R. (2d) 376, where the court extended the time for a candidate to file the relevant return.

[19] In a more recent line of authority, courts have held that they do not have the power to extend the deadline for financial reporting, except in the specific circumstances contemplated in the Act: *D’Agostino v. Elections Canada*, 2015 ONSC 807; *Meaney v. Canada (Chief Electoral Officer)*, 2021 ONSC 5740; and *Sachan*. In essence, the rationale in these cases is as follows:

- a. When Parliament intends to confer a discretion on a court to extend a statutory deadline for bringing an application, it says so explicitly. Thus, a court may only extend a time for filing an application fixed by statute if the statute expressly authorizes such an extension: *Re Fair & Toronto (City)* (1930), 3 D.L.R. 76 (Ont. C.A.);

- b. In the Act, Parliament established specific circumstances or conditions in which the court can exercise its discretion to extend the deadline for filing a Return. Granting extensions in other circumstances would ignore and render these conditions meaningless, contrary to principles of statutory interpretation.
- c. Since the *Green Party* case was decided, the Court of Appeal has held that the doctrine of special circumstances does not apply to statutory deadlines for filing applications: *Joseph v. Paramount Canada's Wonderland*, 2008 ONCA 469, 90 O.R. (3d) 401, at paras. 10, 27-28.

[20] Moreover, as Rees J. explained in *Sachan* in interpreting s. 477.68(2), the permissive “may” is used because bringing an application to extend time is within the discretion of the candidate or official agent. They “may” bring an application, although the Act does not mandate that they do so. In this context, nothing in the grammatical or ordinary use of the word “may” confers a discretion on the court to extend the deadline.

[21] The Applicant relies on s.11 of the *Interpretation Act*, R.S.C. which provides that expression “shall” is to be construed as imperative and the expression “may” as permissive. In French, s.11 provides:

L’obligation s’exprime essentiellement par l’indicatif présent du verbe porteur de sens principal et, à l’occasion, par des verbes ou expressions comportant cette notion. L’octroi de pouvoirs, de droits, d’autorisations ou de facultés s’exprime essentiellement par le verbe « pouvoir » et, à l’occasion, par des expressions comportant ces notions.

[22] This provision of the *Interpretation Act* does not change the fact that in s. 475.93(2)(b), the permissive “may” applies to the financial agent of a registered association. The financial agent may apply for an extension of time. The provision does not grant the court the discretion to extend the deadline.

[23] The Applicant also argues that the *D’Agostino* line of cases is distinguishable because it addresses reporting obligations of candidates, not associations. Importantly, however, ss. 477.68(2) and 475.93(2) use the same language: “the application may be made.” Both provisions are similarly structured, with a specific set of conditions or circumstances in which an extension can be granted.

[24] The same principles of interpretation apply to both provisions and, in my view, they lead to the same conclusion. I find that the court does not have the jurisdiction to extend the deadline for associations to file their Returns, other than in the circumstances set out in section 475.93(2).

Moreover, since the Court of Appeal's decision in *Joseph*, I may not rely on the doctrine of special circumstances. The *Green Party* decision is no longer good authority.

[25] The Applicant submits that the present case is also distinguishable from the *D'Agostino* line of cases because of s. 477.7. This provision allows a candidate to apply to the court for relief from any liability or consequences under the Act for an act or omission of the candidate's official agent. There is no similar provision allowing for associations to apply to the court for relief of liability or consequences. According to the Applicant, the seriousness of the consequences and the absence of a relief provision mean that the the court's discretion to extend deadlines for associations is "preserved."

[26] I cannot agree. Interpreting s. 475.93(2) in this way, would effectively create relief for associations that is not found in the statute. Parliament is presumed to have acted deliberately in drafting the legislation. It did not give courts the power to relieve against the consequences of an association's delay, except in specific circumstances contemplated in s. 475.93(2).

[27] Section 466, which applies to associations, states:

The Chief Electoral Officer may deregister a registered association if its financial agent fails to provide him or her with a document for a fiscal period in accordance with subsection 474.4(1).

[28] When an association has not filed its Return and the preconditions at s. 475.93(2) are not met, the Act leaves the matter for to Chief Electoral Officer (not the courts) to determine. Section 466 states that he or she "may" deregister the association.

[29] The absence of a relief clause for associations suggests that Parliament intended to limit the courts' jurisdiction to relieve against delays involving associations. It is not a reason for the court to adopt a more expansive approach to its jurisdiction.

[30] The Applicant also submits that the Chief Electoral Officer failed to notify it that the Return had not been filed, as required by s. 468(1) of the Act. Even assuming (without finding) that the procedure for non-voluntary deregistration at s. 468(1) was not followed in this case, this is not a basis to expand the court's jurisdiction beyond the powers granted in the statute.

## **DISPOSITION**

[31] The application is dismissed. The court does not have the jurisdiction to extend the deadline for the Applicant to file its Return.

[32] That said, had I found the court had jurisdiction to extend the deadline, I would have granted the Application on the grounds set out at s. 474.91(4). Based on the evidence before me, I

am satisfied that the delay was not deliberate and did not result from a failure to exercise due diligence.

[33] No costs are awarded.

**Released:** April 2, 2026

The Honourable Justice M. Flaherty

**CITATION:** Prescott-Russell-Cumberland Federal Liberal Association v. Chief Electoral Officer of Canada, 2026 ONSC 817

**ONTARIO**

**SUPERIOR COURT OF JUSTICE**

**B E T W E E N:**

Prescott-Russell-Cumberland Federal Liberal Association

**– and –**

Chief Electoral Officer of Canada

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**REASONS FOR DECISION**

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The Honourable Justice M. Flaherty

**Released:** April 2, 2026