

Federal Court



Cour fédérale

Date: 20260422

Docket: T-3540-24

Citation: 2026 FC 534

Ottawa, Ontario, April 22, 2026

PRESENT: The Honourable Mr. Justice Ahmed

BETWEEN:

**DONALD LAFLEUR
LINDA LAFLEUR**

Applicants

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] It is often said that no good deed goes unpunished. Few know this to be true as well as Linda and Donald Lafleur in their search for relief from a mounting tax burden spurred from their attempts to provide pharmaceutical care to those in need.

[2] Mr. and Mrs. Lafleur started providing food from their land to the Canadian Food Grains Bank in 2004. In their pursuit to provide effective care for those in need, they also contributed to the Canadian Humanitarian Trust (the “Trust”) from 2004 to 2006, which was supposed to provide pharmaceutical products for those in low-income countries. Contrary to the Trust’s stated purpose, the Canada Revenue Agency (“CRA”) determined that it was a tax shelter. Mr. and Mrs. Lafleur stood behind their charitable donations and their dispute with the CRA over their claimed charitable donations has spanned well over a decade.

[3] When their dispute with the CRA was at last determined, Mr. and Mrs. Lafleur were left with a large amount of interest owing on their initial tax assessments. They applied for relief from these fees under subsection 220(3.1) of the *Income Tax Act*, RSC 1985, c 1 (5th Supp) (“ITA”). On November 15, 2024, a delegate of the Minister of National Revenue (the “Delegate”) denied the couple relief from the applicable interest.

[4] For the reasons that follow, I find the Delegate’s decision is unreasonable. It fails to consider the key arguments from Mr. and Mrs. Lafleur pertaining to their “good deeds” in making contributions to reputable charities and adhering to Canada’s tax law provisions. I consequently allow this application for judicial review.

II. Background

A. *Legislative Context*

[5] Section 161 of the ITA requires taxpayers to pay interest on overdue balances. Nevertheless, under subsection 220(3.1) of the ITA, the Minister of National Revenue (the “Minister”) has extraordinary discretion to waive or cancel all or part of the interest that was incurred in the ten years prior to the application for relief (*Canada Revenue Agency v Telfer*, 2009 FCA 23 at para 34; *Bozzer v Canada (National Revenue)*, 2011 FCA 186 at para 7; *Shirafkan v Canada (Attorney General)*, 2025 FC 1351 at para 20).

[6] The CRA’s *Information Circular*, No. IC07-1R1 on Taxpayer Relief Provisions (the “Circular”), specifies certain factors to consider in granting relief from interest arrears. Namely, the Circular specifies three circumstances that may warrant relief from interest or penalties (Circular at para 23; *McHayle v Canada (Attorney General)*, 2026 FC 171 (“*McHayle*”) at paras 18-19):

- A. **Extraordinary Circumstances:** This includes situations beyond the taxpayer’s control. In discussing third-party actions, such as taxpayers’ accountants or lawyers, the Circular provides that the responsibility remains on the taxpayer rather than their representative. Still, the Circular notes that there may be exceptional circumstances where relief is warranted due to third-party actions.

- B. Actions of the CRA: These include delays in providing the taxpayer information about the amount owing or the method by which a taxpayer may make payments, or delays in resolving an objection or an appeal or in completing an audit.
- C. Financial Hardship: This factor is analyzed conjunctively with exceptional circumstances to determine whether, for example, the taxpayer faces a prolonged inability to provide for their basic necessities.

[7] If one of these three situations arises, the Circular provides that the delegate may consider the taxpayer's history of compliance with the ITA, their knowledge of the balance existing, the exercise of reasonable care by the taxpayer, and whether the taxpayer acted quickly to rectify the delay or omission (Circular at para 33).

[8] Importantly, the Circular emphasizes that it does not prevent the delegate from granting relief based on factors outside of the Circular. Indeed, these factors do not provide an exhaustive definition of situations that may warrant relief under subsection 220(3.1) of the ITA. Rather, relief pursuant to this subsection incorporates a general concept of fairness, avoiding improper fettering of discretion (*Stemijon Investments Ltd v Canada (Attorney General)*, 2011 FCA 299 (“*Stemijon Investments Ltd*”) at para 17; *McHayle* at para 20).

B. *The Applicants' Tax History*

[9] Linda and Donald Lafleur's request for relief from interest on their unpaid tax balances has a lengthy history.

[10] From 2004 to 2006, Mr. and Mrs. Lafleur contributed to the Canadian Humanitarian Trust (the “Trust”). This was a registered charity at the time but was later determined to be a tax shelter. Participants in the Trust wrote cheques to a lawyer for 20 to 25 percent of the total claimed donation amount. From 2004 to 2006, the Trust would then purchase pharmaceutical units at a significant discount on the participants’ behalf and donate these units to another registered charity as in-kind donations that were valued at a much higher rate. Participants thus claimed charitable donation tax credits for both their cash donations to the Trust and in-kind donations of pharmaceutical units.

[11] In 2007, the CRA began its audits of the Trust, and Linda and Donald Lafleur received letters from the CRA notifying them that all of their charitable donations to the Trust for the tax years of 2004 to 2006 were denied. In 2007 and 2008, Mr. and Mrs. Lafleur objected to these assessments.

[12] In letters from February 2008 and March 2009, the CRA confirmed receipt of Mr. and Mrs. Lafleur’s notices of objection for the tax years 2004 to 2006 and stated that their objections would be held in abeyance until a final decision had been made regarding the numerous taxpayers facing similar issues due to the Trust. These letters stated that any unpaid balance would continue to accrue interest while their objections were pending.

[13] In September 2013, Mr. and Mrs. Lafleur received letters from the CRA offering them interest relief from the interest accumulated for the portion of cash contributions they paid to the Trust, but not their in-kind contributions to the Trust. This relief was conditional on Mr. and Mrs. Lafleur agreeing to the outcome of their objections and providing a waiver of further

objections or appeals. Neither Linda Lafleur nor Donald Lafleur replied to these letters and, consequently, they were not granted relief from accumulating interest.

[14] In April and October 2014, the CRA sent letters notifying Mr. and Mrs. Lafleur of its reassessment and indicating that it allowed their cash contributions, but that they still had outstanding balances relating to their in-kind contributions to the Trust and the resulting interest.

[15] On July 16, 2014, Mr. and Mrs. Lafleur filed a Notice of Appeal of their reassessments to the Tax Court of Canada (“TCC”). The couple was informed that their appeal would be held in abeyance until a test case involving the Trust had been determined.

[16] On August 17, 2021, after the test case before the TCC had exhausted all rights of appeal, Mr. and Mrs. Lafleur were permitted to proceed with their own appeal.

[17] In a decision dated September 25, 2023, the TCC dismissed Linda and Donald Lafleur’s appeal. On September 20, 2023, during the oral proceedings before the TCC, Justice Boccock determined that the couple could not have claimed the in-kind portions of their donations for the tax years of 2004 to 2006. The Judgment from the TCC also states that the matter likely warrants a request from Mr. and Mrs. Lafleur for relief from the accrued interest, considering the time it took the Minister to determine its position regarding cash and in-kind contributions to the Trust.

[18] On September 28, 2023, Mr. and Mrs. Lafleur filed an initial request for relief from the interest accrued while they had pursued their objections and appeals.

[19] In letters from June 2024, the CRA Appeals Branch denied the couple's request for relief from interest on the amount owing from the tax years 2004 to 2006.

[20] By March 2024, Mrs. Lafleur owed a total of approximately \$136,445 and Mr. Lafleur's outstanding balance was approximately \$152,383. In light of this balance, Mr. and Mrs. Lafleur wrote two letters, dated July 23, 2024, requesting a second review of their request for relief.

C. *The Decisions Under Review*

[21] In letters dated November 15, 2024, the CRA denied Mr. and Mrs. Lafleur's second request for relief from arrears of interest owing ("Second Review"). The Second Review determined that its authority to grant relief pertained only to the ten calendar years before the request was first made and accordingly limited its analysis to the interest and penalties incurred after January 1, 2013.

[22] The Second Review letter considered the delay in auditing tax assessments related to the Trust. It ultimately concluded that the delay in auditing donations to the Trust was not attributable to the CRA because the audit was complex, lacked cooperation from the parties involved, and had been completed within the normal three-year timeframe.

[23] The Second Review further determined that the interest incurred during and after the audit of the Trust was also not attributable to the CRA. It noted that Mr. and Mrs. Lafleur had been notified in 2008 and 2009 that interest would continue to accrue on the amount owing despite their notice of objection. The Second Review also states that Mr. and Mrs. Lafleur were

aware that they could receive relief from incurring interest if they claimed only their cash contributions to the Trust and waived their right to further objections or appeals. The Second Review noted that the couple did not file any waiver of their rights to appeal or object.

[24] Additionally, even though the CRA did not warn taxpayers specifically of the Trust, the Second Review nevertheless found that the CRA had dutifully informed Canadian taxpayers about the risks of tax shelters since the 1990s through its publications. The Second Review specifically states that it was the taxpayers' responsibility to ensure that their donations were accurate in order to uphold Canada's self-assessment tax system.

[25] Finally, the Second Review assessed Mr. and Mrs. Lafleur's alleged financial hardship. It found that they were able to pay the accrued interest without sacrificing a prolonged ability to afford basic necessities and reasonable non-essentials given Mr. and Mrs. Lafleur's household net income and the balances in their registered saving accounts.

III. Preliminary Issue

[26] As described above, this application was brought with regards to two decisions made by the Delegate: one pertaining to Linda Lafleur and the other regarding Donald Lafleur. Rule 302 of the *Federal Courts Rules*, SOR/98-106 (the "*Rules*") provides that an application for judicial review must proceed with regards to a single order in respect of which relief is sought unless otherwise ordered.

[27] As the Respondent described, this is an appropriate case for the Court to review both decisions relating to Linda and Donald Lafleur’s tax relief request at the same time. These decisions were made by the same administrative decision maker, have the same factual basis, and both Linda and Donald Lafleur made the same allegations in respect of both of the decisions. As such, it is an appropriate context for this Court to exercise its inherent jurisdiction to ensure that this matter proceed in a just and expeditious manner by assessing these two determinations in this review (Rule 3, *Rules*; *Potdar v Canada (Citizenship and Immigration)*, 2019 FC 842 at paras 18-20).

IV. Issues and Standards of Review

[28] Mr. and Mrs. Lafleur challenge the reasonableness of the Second Review and further submit that the CRA failed to clearly communicate the amount owing. Accordingly, I find that the two issues in dispute are whether the Second Review is reasonable and was conducted in a procedurally fair manner.

[29] The parties submit that the applicable standard of review for the merits is reasonableness (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 (“*Vavilov*”). I agree.

[30] The issue of procedural fairness is to be reviewed on the correctness standard (*Mission Institution v Khela*, 2014 SCC 24 at para 79; *Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 37-56 (“*Canadian Pacific Railway Company*”); *Canadian Association of Refugee Lawyers v Canada (Immigration, Refugees and Citizenship)*,

2020 FCA 196 at para 35). I find that this conclusion accords with the Supreme Court of Canada's decision in *Vavilov* (at paras 16-17).

[31] Reasonableness is a deferential, but robust, standard of review (*Vavilov* at paras 12-13). The reviewing court must determine whether the decision under review, including both its rationale and outcome, is transparent, intelligible, and justified (*Vavilov* at para 15). A reasonable decision is one that is based on an internally coherent and rational chain of analysis and that is justified in relation to the facts and law that constrain the decision-maker (*Vavilov* at para 85). Whether a decision is reasonable depends on the relevant administrative setting, the record before the decision-maker, and the impact of the decision on those affected by its consequences (*Vavilov* at paras 88-90, 94, 133-135).

[32] For a decision to be unreasonable, the applicant must establish the decision contains flaws that are sufficiently central or significant (*Vavilov* at para 100). Not all errors or concerns about a decision will warrant intervention. A reviewing court must refrain from reweighing evidence before the decision-maker, and it should not interfere with factual findings absent exceptional circumstances (*Vavilov* at para 125). Flaws or shortcomings must be more than superficial or peripheral to the merits of the decision, or a "minor misstep" (*Vavilov* at para 100).

[33] Correctness, by contrast, is a non-deferential standard of review. The central question for issues of procedural fairness is whether the procedure was fair having regard to all of the circumstances, including the factors enumerated in *Baker v Canada (Minister of Citizenship and*

Immigration), 1999 CanLII 699 (SCC) (at paras 21-28; see also *Canadian Pacific Railway Company* at para 54).

V. Analysis

[34] Linda and Donald Lafleur submit that the Second Review did not properly consider the delay in the CRA's processing of their reassessments, which were submitted in 2007 and 2008 but denied only in 2014. Mr. and Mrs. Lafleur compound this delay with the slow progression of their case before the TCC, which waited approximately nine years in abeyance before being addressed. Linda and Donald Lafleur further submit that the Second Review did not consider their consistent compliance with the ITA, as demonstrated by their tax filings for 22 of the 25 previous tax years. Additionally, relying on the TCC's finding of the couple's donative intent, Mr. and Mrs. Lafleur maintain that the Second Review did not grapple with their history of significant charitable donations.

[35] The Respondent submits that it was reasonable for the Second Review to determine that the accumulation of interest was not due to the CRA's actions because it had warned Mr. and Mrs. Lafleur of the compounding interest and the CRA was subject to the TCC's timeline of proceedings. The Respondent further maintains that the Second Review reasonably addressed Mr. and Mrs. Lafleur's financial position through considering their contributions to registered savings accounts and reasonably addressed Mr. and Mrs. Lafleur's circumstances as within their control. Regarding the TCC's finding of Mr. and Mrs. Lafleur's donative intent, the Respondent submits that these findings are irrelevant and did not bind the CRA agent during the Second Review.

[36] In my view, the Second Review fails to understand the relief provision in subsection 220(3.1) as a complete review rather than a dogmatic, mechanical application of the Circular to the facts and, consequently, the Delegate fettered their discretion.

[37] Courts interpreting subsection 220(3.1) of the ITA have consistently found that the Circular does not articulate all circumstances in which the delegate may grant relief (*Stemijon Investments Ltd* at paras 31, 43; *Stover v Canada (National Revenue)*, 2019 FC 1599 at para 33). Indeed, this Court has emphasized that the delegate’s focus should be on the taxpayer’s key submissions that could have had an impact on the outcome (*6857559 Manitoba Ltd v Canada (Attorney General)*, 2026 FC 272 at para 40).

[38] In the case before me, the Delegate prioritized the Circular over an individualized assessment of Mr. and Mrs. LaFleur’s key arguments of their research into the Trust and their donative intent.

[39] Regarding Mr. and Mrs. LaFleur’s research into the Trust, I note that this Court has found that the action of third parties within a request for tax relief must be treated with some nuance. In *Spence v Canada (Revenue Agency)*, 2010 FC 52 (“*Spence*”), this Court determined that the Minister’s delegate had unduly restricted their discretion by considering that the taxpayer relief provisions of the ITA “do not allow” for relief for third party errors (*Spence* at para 22). In that case, the Minister’s delegate cited the Circular to determine that the taxpayer did not face an “extraordinary circumstance” when failing to accurately account for his income because it is the taxpayer who bears the onus of ensuring the accuracy of their taxes filed by their accountant (at

paras 21-22). In finding that the delegate had fettered their discretion, this Court emphasized that the delegate must “probe further” than the Circular to determine if exceptional circumstances exist based on third party actions (*Spence* at paras 27-30; see also *Stemijon Investments Ltd* at paras 34-35).

[40] Like in *Spence*, the Delegate concluded that, because Mr. and Mrs. Lafleur relied on third parties for information about the Trust, they were “unable” to recommend the cancellation of penalty and interest charges. This phrasing reflects the reasoning shown throughout the Delegate’s letters and internal notes that restrains considerations for relief to the general guidelines listed in the Circular, instead of considering the key arguments that Mr. and Mrs. Lafleur presented.

[41] Specifically, in the letter to Mr. and Mrs. Lafleur, the Delegate states that the interest payment “arose entirely from the inflated amounts [Mr. and Mrs. Lafleur] claimed on [their] returns”. The Delegate acknowledges Mr. and Mrs. Lafleur’s stated good faith reliance on the CRA’s classification of the Trust as a registered charity, but it does not analyze any of the extensive evidence the couple provided showing their research into the Trust prior to making their contributions. The Delegate further notes that meeting the obligations under the ITA rests on the individual and that relying on a third party, including promoters of the Trust, is not beyond the taxpayer's control.

[42] While it is reasonable for the Delegate to find that the CRA is not responsible for any incorrect information Mr. and Mrs. Lafleur received from third parties, and I agree with the

Respondent that the self-assessment tax system in Canada requires the risk to be placed on tax payers, the very purpose of subsection 220(3.1) in the ITA is to account for misfortune that this self-assessment system may cause (*Dimovski v Canada (Revenue Agency)*, 2011 FC 721 at paras 16-17; *Spence* at para 30). The Circular itself specifies that subsection 220(3.1) of the ITA allows a “common-sense approach” in addressing issues that arise, by no fault of the taxpayer, either from personal misfortune or circumstances beyond their control (*McMillan v Canada (Attorney General)*, 2025 FC 408 (“*McMillan*”) at para 26).

[43] I recognize that reliance on a third party for tax information is not generally a situation beyond the control of the taxpayer, but the Delegate must do more than merely cite this precedent where there is evidence on the record of extensive efforts to conduct due diligence with regard to the information received from the taxpayer’s representative (*Spence* at para 30). Indeed, the Circular itself recognizes that, at times, it may be appropriate to grant relief stemming from third-party errors. In my view, where taxpayers have evidence on the record of thorough, good faith efforts to comply with the ITA, the delegate must consider these submissions with due regard (*Spence* at paras 13, 24; *Vavilov* at para 128).

[44] In this case, Mr. and Mrs. Lafleur provided ample evidence of their efforts to verify the legitimacy of the Trust. At the hearing, Mr. and Mrs. Lafleur highlighted that they were in communication with the Department of Foreign Affairs and Trade to develop their strategy to best address global hunger through providing both food and medicine to make their food donations more effective. In their submission to the Delegate, the couple noted their research into the Trust, which they had found through the same process they undertook to donate to the

Canadian Food Grains Bank. They also read recommendations about the Trust appearing to come from established foundations like the Bill and Melinda Gates Foundation and the Imperial College London. As soon as the CRA began its audit of the Trust, Mr. and Mrs. Lafleur withdrew their contributions from it. Although these factors may fall outside the traditional analysis within the Circular, the Delegate's complete failure to engage with them, as central to Mr. and Mrs. Lafleur's arguments, constitutes a reviewable error.

[45] Mr. and Mrs. Lafleur's submissions regarding their due diligence prior to investing in the Trust distinguishes this case from *McMillan*, which the Respondent relied on heavily to support its arguments about how a Minister's delegate may analyze interest accruing on contributions to the Trust. In *McMillan*, Justice Grammond found that the fact that the Trust was a registered charity at the time the taxpayer contributed to it and was built on a complex model did not excuse the risks that the taxpayer undertook when contributing to it (at paras 30, 32). I agree that taxpayers must generally bear the responsibility for contributing to tax shelters, but the facts in *McMillan* are ultimately different than the ones before me. In *McMillan*, the taxpayer had relied entirely on her husband and an alleged phone call with a CRA agent who indicated there were no known risks associated with the Trust (at para 4).

[46] The evidence in the case before me suggests that Mr. and Mrs. Lafleur conducted several thorough investigations into the Trust and reviewed various documents from institutions they reasonably viewed as reliable. In such circumstances, the Delegate must probe beyond the Circular's generalized provisions regarding third-party actions and examine more than the

taxpayer's previously established misconduct to determine whether the taxpayer exercised reasonable care, negligence or carelessness (Circular at para 33).

[47] I am also of the view that the Delegate overlooked the particularities of Mr. and Mrs. Lafleur's key submission that they maintained a donative intent when contributing to the Trust. The Delegate's analysis shows a heavy reliance on the CRA's Project Related Information Required by the Taxpayer Relief Program on the Trust (the "Trust Report"). This Report finds that taxpayers "made a conscious and active decision to participate in" the Trust and that participation in the Trust was "not due to a philanthropic desire". While the Delegate acknowledged Mr. and Mrs. Lafleur's belief that the Trust was legitimate, the Delegate does not appear to analyze their submissions supporting their legitimate intentions and instead relies on the Trust Report to conclude that the interest arose because Mr. and Mrs. Lafleur deliberately claimed inflated charitable giving.

[48] The Delegate's analysis appears to rely on a generalization of taxpayers who have participated in the Trust without a specific analysis of evidence running contrary to their conclusion vis-à-vis Mr. and Mrs. Lafleur. The Delegate specifically notes that neither the audit nor appeals sections have offered or accepted that taxpayers may be entitled to any amount of donation as a result in participating in arrangements like the Trust. Although I acknowledge the importance of consistency, especially with regards to a large-scale tax shelter such as the Trust, reasonable decisions require some individual assessment of the context where there may be distinguishable circumstances (*Vavilov* at para 131; *Pepa v Canada (Citizenship and Immigration)*, 2025 SCC 21 at paras 66, 85).

[49] The Delegate's vague acknowledgement of Mr. and Mrs. Lafleur's belief in their donations as legitimate ignores the vast majority of their evidence which was submitted to the Delegate. At the hearing, Mr. and Mrs. Lafleur quoted from the Gospel of Matthew that they typically did not want their left hand to know what their right hand was doing as they donated. But in this case, they had informed the Delegate of their extensive and lengthy history of charitable donations. In Mr. and Mrs. Lafleur's request for interest relief and for a second review, they emphasized their previous and on-going charitable donations without personal benefits. Mr. and Mrs. Lafleur described their contributions to the Cancer Society, Liver Foundation and numerous other CRA-recognized charities. Mr. and Mrs. Lafleur further provided a letter from the Canadian Food Grains Bank describing their 22-year-long commitment to its charitable purpose. This was evidently a key submission from Linda and Donald Lafleur. The Delegate's failure to engage with this evidence overlooks the possibility for unique treatment of Mr. and Mrs. LaFleur's situation given their long history of charitable donations.

[50] In coming to this conclusion that the Delegate ignored these two key submissions from Linda and Donald Lafleur, I am aware that the Delegate maintains a wide, largely unconstrained discretion under subsection 220(3.1) of the ITA (*Canada (Attorney General) v Maloney*, 2025 FCA 165 at para 6). But I also note that the Delegate's decision was required to have been based on fairness as a principle that underpins subsection 220(3.1) of the ITA and that the Delegate must not fetter their discretion through policy statements, such as the Circular or previous CRA analyses (*Belchetz v Canada (National Revenue)*, 2020 FCA 225 at para 40). As the Federal

Court of Appeal noted, policies like the Circular are useful only within limits; they cannot usurp the role of the governing law (*Stemijon Investments Ltd* at para 31).

[51] Of course, I acknowledge that it was reasonable for the Delegate to consider factors within the Circular, such as the length of time it took Mr. and Mrs. Lafleur to address the interest owing and their failure to sign the waiver to partially alleviate the interest. Had the Delegate conducted an analysis grappling with the appropriate weight of the factors within the Circular alongside the submissions from Mr. and Mrs. Lafleur that fell outside the traditional scope of the Circular, the Second Review may well have passed muster.

[52] However, that is not the decision before me. Rather, the issue arises from the Delegate's treatment of Mr. and Mrs. Lafleur's contribution to the Trust and refusal to sign a waiver as a silver bullet, immunizing the CRA from granting even partial relief from the interest owing.

[53] Administrative decision makers are not required to engage with every line of argument from the parties, but the failure of a decision maker to engage with key or central arguments of the parties may raise questions as to whether they were alert and sensitive to the matter before them (*Vavilov* at para 128). In the context of the matter before me, the emphasis on fairness in subsection 220(3.1) of the ITA means that the delegate cannot fetter their discretion but must consider a broad range of arguments if they are central to the applicant's submissions. Mr. and Mrs. Lafleur's submissions to the Delegate focused almost entirely on their charitable history and their research into the Trust. The complete absence of analysis regarding these factors renders this decision unreasonable.

[54] As I have determined that the Second Review is not reasonable, I decline to address the arguments related to procedural fairness.

VI. Conclusion

[55] For these reasons, I find that the Delegate's decision is unreasonable. It fails to account for the applicable legal context and key factual considerations; it instead restricts its analysis to factors outlined in the Circular. I therefore allow this judicial review.

[56] Throughout this proceeding, I have been mindful of the Canadian Judicial Council's Statement of Principles on Self-represented Litigants and Accused Persons (2006), and I commend both Linda and Donald Lafleur for their honest and courteous submissions before this Court. I also wish to express my appreciation for the respectful submissions of the Respondent's counsel, which epitomize the principles of an open and accessible court.

[57] The parties have not requested costs, and I agree that there shall be no order as to costs.

JUDGMENT in T-3540-24

THIS COURT’S JUDGMENT is that:

1. This judicial review is allowed.
2. The decision is remitted for redetermination by a different decision maker.
3. There is no award as to costs.

“Shirzad A.”

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-3540-24

STYLE OF CAUSE: DONALD LAFLEUR AND LINDA LAFLEUR v
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PLACE OF HEARING: SASKATOON, SASKATCHEWAN

DATE OF HEARING: FEBRUARY 25, 2026

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DATED: APRIL 22, 2026

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Linda Lafleur

FOR THE APPLICANTS
(ON THEIR OWN BEHALF)

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