

Federal Court



Cour fédérale

Date: 20260303

Docket: T-2532-23

Citation: 2026 FC 289

Ottawa, Ontario, March 3, 2026

PRESENT: Madam Justice Azmudeh

BETWEEN:

YUHAN ZENG

Applicant

and

ATTORNEY GENERAL OF CANADA

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Applicant, Yuhan Zeng (Ms. Zeng) challenges a November 1, 2023 decision (Decision) by an officer (Officer) of the Canada Revenue Agency (CRA) advising that she did not meet the eligibility criteria to receive the Canada Recovery Caregiving Benefit (CRCB).

[2] Ms. Zeng had applied for CRCB benefits for 26 one-week periods between September 27, 2020 and March 27, 2021 (the Benefit Period). Ms. Zeng was a freelance piano teacher and a single mother of a toddler and wanted to enrol her child in daycare to teach piano. However, due to the complications arising out of the COVID-19 pandemic, she was unable to find a daycare that would accept her child.

[3] Ms. Zeng admits that her child was never enrolled in any daycare or facility prior to or during the COVID-19 period which includes the Benefit Period. She stated at the hearing that she sometimes asked a neighbour to watch her child so she could teach piano. However, because of the COVID-19 rules, the neighbour became unavailable during the pandemic. Ms. Zeng had never shared the information about the neighbour with the CRA officer who made the Decision.

[4] Ms. Zeng's submission to the CRA included a written note explaining that her child was unable to attend daycare because the daycares in which she intended to enroll her child had closed due to COVID-19. The submissions also included correspondence between Ms. Zeng and a prospective daycare as well as additional piano lesson invoices to substantiate her income, which is not in dispute here.

[5] The Officer's notes show that Ms. Zeng spoke with the Officer by phone on September 20, 2023. The Officer asked her who her child's previous caregiver was, and Ms. Zeng responded that she was the caregiver before and during COVID-19. The Officer advised that because Ms. Zeng was the child's primary caregiver and that her child's regular services were not affected by the pandemic, the CRCB was not the correct benefit for her.

[6] On this basis, the Officer's rejected Ms. Zeng's application. The Officer ultimately found that Ms. Zeng was not eligible for the CRCB because she was not caring for a child under 12 years old or a family member because they were unable to attend their school, daycare, or care facility for reasons related to COVID-19, or the individual who usually provided care was not available for reasons related to COVID-19.

[7] I am sympathetic to Ms. Zeng's situation. I have no reason to doubt that she honestly believed she qualified for a benefit intended to relieve parents and caregivers. Nevertheless, I find the only decision for consideration on this judicial review is the Officer's decision denying the CRCB benefits. For the following reasons, I find that the Officer's Decision was reasonable and reached in a procedurally fair manner. I therefore dismiss the Applicant's judicial review application.

II. Standard of Review

[8] The standard of review applicable in this case is reasonableness (*Aryan v Canada (Attorney General)*, 2022 FC 139 at paras 15–16). The parties do not dispute this.

[9] When the applicable standard of review is reasonableness, the role of a reviewing court is to examine the reasons given by the administrative decision-maker and to assess whether the decision was 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*]). The reviewing court must therefore ask “whether the decision bears the hallmarks of reasonableness — justification,

transparency and intelligibility” (*Vavilov* at para 99). It is up to the party challenging an administrative decision to show that it is unreasonable.

[10] On procedural fairness, the Court must be satisfied of the fairness of the procedure with regard to the circumstances of the case. In other words, I must ask whether Ms. Zeng was given the opportunity to know the case against her, and was given a right to be heard (*Nguyen v Canada (Citizenship and Immigration)*, 2023 FC 1617 at para 11 citing *Singh v Canada (Citizenship and Immigration)*, 2023 FC 215 at para 6; *Do v Canada (Citizenship and Immigration)*, 2022 FC 927 at para 4; *Canadian Pacific Railway Company v Canada (Attorney General)*, 2018 FCA 69 at paras 54–56)

III. Analysis

A. *The Officer’s Decision was reasonable*

[11] The CERB’s enabling statute is the *Canada Recovery Benefits Act*, SC 2020, c 12, s 2 [*CRB Act*]. The section that applies to Ms. Zeng’s case is section 17(1)(f):

17 (1) A person is eligible for a Canada recovery caregiving benefit for any week falling within the period beginning on September 27, 2020 and ending on May 7, 2022 if:

(f) they have, as an employee, been unable to work for at least 50% of the time they would have otherwise worked in that week — or they have, as a self-employed person, reduced the time devoted to their work as a self-employed person by at least 50% of the time they would have otherwise worked in that week — because

(i) they cared for a child who was under 12 years of age **on the first day of the week** because

(A) the school or other facility **that the child normally attended** was, for reasons related to COVID-19, closed, open only at certain times or open only for certain children,

(B) the child could not attend the school or other facility because

(I) the child contracted or might have contracted COVID-19,

(II) the child was in isolation on the advice of a medical practitioner, nurse practitioner, person in authority, government or public health authority for reasons related to COVID-19, or

(III) the child would, in the opinion of a medical practitioner or nurse practitioner, be at risk of having serious health complications if the child contracted COVID-19, or

(C) the person who usually cared for the child was not available for reasons related to COVID-19, or

[12] Ms. Zeng accepts that she was her child’s sole caregiver and that her child did not attend any daycare or facility before or during the Benefit Period. Therefore, there was no facility that “the child normally attended”. I accept that the daycares in which Ms. Zeng had intended to enrol her child may have been affected by the COVID-19 pandemic, which may have prevented enrollment, but the legislation is limited to providing benefits to those whose child was already enrolled in a school or facility.

[13] During the hearing, Ms. Zeng stated that prior to Covid, she sometimes left her child in a neighbour’s care to teach piano. Regardless of whether the neighbour’s help would amount to a facility “the child normally attended”, this information was not before the Officer to be assessed, so it does not impact the reasonableness of the decision. As a general rule, the Court cannot consider new evidence not before the Officer, and Ms. Zeng’s arguments did not point to any

exception to this rule (*Association of Universities and Colleges of Canada v Canadian Copyright Licensing Agency (Access Copyright)*, 2012 FCA 22 at paras 19–20).

[14] Unfortunately for Ms. Zeng, section 17(1)(f) of the *CRB Act* does not allow benefits to be claimed by someone in Ms. Zeng’s circumstances. The Officer thoroughly reviewed the information Ms. Zeng had provided and applied the law to her circumstances. Ms. Zeng’s disagreement with the Decision does not make it unreasonable. The Decision was reasonable.

B. *The Officer’s Decision was reached in a procedurally fair manner*

[15] I find that the Officer reached her decision fairly. Ms. Zeng knew the case to meet and was given the opportunity to meet it.

[16] In the September 20, 2023 phone call, the Officer advised that because Ms. Zeng was the child’s primary caregiver and that her child’s regular services were not affected by the pandemic, the CRCB would not apply. Ms. Zeng was given additional time to “gather and submit documents as requested”, and the Officer considered everything that was before her before making her final decision on November 1, 2023.

IV. Conclusion

[17] As unfortunate as Ms. Zeng’s situation is, the CRA’s decision was reasonable and reached in a procedurally fair manner.

[18] The application for judicial review is dismissed, without costs.

JUDGMENT in T-2532-23

THIS COURT'S JUDGMENT is that

1. The application for judicial review is dismissed, without costs.

"Negar Azmudeh"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2532-23

STYLE OF CAUSE: YUHAN ZENG v. ATTORNEY GENERAL OF CANADA

PLACE OF HEARING: TORONTO, ONTARIO

DATE OF HEARING: FEBRUARY 19, 2026

REASONS FOR JUDGMENT AND JUDGMENT: AZMUDEH J.

DATED: MARCH 3, 2026

APPEARANCES:

Yuhan Zeng ON HER OWN BEHALF

Ian Pillai FOR THE RESPONDENT

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