

Docket: 2013-3326(IT)APP

BETWEEN:

FITZROY HANSON,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

Application heard on October 25, 2013 at Toronto, Ontario

By: The Honourable Justice Judith M. Woods

Appearances:

For the Applicant: The Applicant himself

Counsel for the Respondent: Alisa Apostle

ORDER

The application for an Order extending the time for serving notices of objection with respect to assessments under the *Income Tax Act* for the 2005 and 2006 taxation years is dismissed.

Signed at Ottawa, Ontario this 28th day of October 2013.

“J. M. Woods”

Woods J.

Citation: 2013 TCC 341
Date: 20131028
Docket: 2013-3326(IT)APP

BETWEEN:

FITZROY HANSON,

Applicant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

Woods J.

[1] Fitzroy Hanson brings an application for an order extending the time to file notices of objection relating to assessments under the *Income Tax Act* for the 2005 and 2006 taxation years.

[2] The assessments involve the disallowance of credits for charitable donations pursuant to a program called “Global Learning Donation Program.”

[3] The respondent submits that the extensions should not be granted because the applicant did not apply for an extension of time with the Minister of National Revenue within the one year from expiry of the deadline for filing objections.

[4] The circumstances of this case are sympathetic. Mr. Hanson was dealing with very difficult family circumstances during part of the time period at issue. In addition, he and his spouse testified that they had signed notices of objection and had received assurances from the representative of Global Learning that they would be filed. There is no record of the objections having been sent and the representative appears to be refusing to speak to Mr. Hanson. It appears that the Hansons are being left out to dry by the representative.

[5] Despite the sympathetic circumstances, I must disallow the application because the strict deadline set out in the legislation has not been satisfied. The requirement is set out in s. 166.2(5)(a) which reads:

166.2 (5) When application to be granted - No application shall be granted under this section unless

(a) the application was made under subsection 166.1(1) [application for extension to Minister] within one year after the expiration of the time otherwise limited by this Act for serving a notice of objection or making a request, as the case may be; and

[...]

[6] In this case, the deadlines for applying to the Minister for an extension of time were January 26, 2010 and March 30, 2011, for the 2005 and 2006 taxation years, respectively. Based on the evidence that was presented, I cannot conclude that those deadlines were satisfied.

[7] Parliament has provided for strict deadlines for the filing of objections and extensions of time. The deadlines cannot be extended by this Court for any reason, however sympathetic. The applicable principle is set out in *Grunwald v The Queen*, 2005 FCA 421, at paragraph 46.

[46] [...] Her applications to extend time to serve the notices of objection had to be filed with the Minister within one year of April 5, 2001, namely, on or before April 5, 2002. They were not filed until June 26, 2003. The Minister and therefore McArthur J. were without jurisdiction to grant Ms. Grunwald's extension applications and McArthur J. correctly dismissed her appeals.

[8] The application will be dismissed.

Signed at Ottawa, Ontario this 28th day of October 2013.

“J. M. Woods”

Woods J.

CITATION: 2013 TCC 341

COURT FILE NO.: 2013-3326(IT)APP

STYLE OF CAUSE: FITZROY HANSON and
HER MAJESTY THE QUEEN

PLACE OF HEARING: Toronto, Ontario

DATE OF HEARING: October 25, 2013

REASONS FOR ORDER BY: The Honourable Justice J.M. Woods

DATE OF ORDER: October 28, 2013

APPEARANCES:

For the Applicant: The Applicant himself

Counsel for the Respondent: Alisa Apostle

COUNSEL OF RECORD:

For the Applicant:

Name: n/a

Firm:

For the Respondent: William F. Pentney
Deputy Attorney General of Canada
Ottawa, Ontario