

Court File No. T-1971-14

FEDERAL COURT

PROPOSED CLASS PROCEEDING

BETWEEN:

ROSE MARIE JOAN RAE

Applicant

- and -

MINISTER OF NATIONAL REVENUE

Respondent



NOTICE OF APPLICATION

TO THE RESPONDENT:

A PROCEEDING HAS BEEN COMMENCED by the Applicant. The relief claimed by the applicant appears on the following page.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The Applicant requests that this application be heard at Ottawa.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must prepare a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor, or where the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the *Federal Courts Rules*, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Dated: September 19, 2014

Doris Law Office Professional Corporation
Barrister & Solicitors
2nd Floor, 222 Somerset Street W.
Ottawa, ON K1P 2G3

Joseph W.L. Griffiths
LSUC # 45196s

(613) 909-7546 *telephone*
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Solicitors for the Applicant

Issued by:



(Registry Officer)

BENOÎT LABELLE
REGISTRY OFFICER
AGENT DU GREFFE

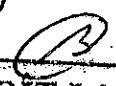
Address of local office:

Registry of the Federal Court
Thomas D'Arcy McGee Building
90 Sparks Street, 5th floor
Ottawa, ON K1A 0H9

To: Minister of National Revenue
7th Floor, 555 MacKenzie Ave
Ottawa, ON K1A 0L5

Deputy Attorney General of Canada
284 Wellington Street
Ottawa, ON K1A 0H8

I HEREBY CERTIFY that the above document is a true copy of
the original issued out of / filed in the Court on the 19th
day of September A.D. 20 14
Dated this 19th day of September 20 14


BENOÎT LABELLE
REGISTRY OFFICER
AGENT DU GREFFE

APPLICATION

THIS IS AN APPLICATION IN A PROPOSED CLASS PROCEEDING FOR AN ORDER IN THE NATURE OF MANDAMUS IN RESPECT OF the failure of the Minister of National Revenue (the “Minister”) to assess the Applicant’s return of income for the 2013 taxation year (“2013 Return”), and the 2013 Returns of the other members of the proposed class, and to issue a notice of assessment to the Applicant and other members of the proposed class, with all due dispatch as required by section 152 of the *Income Tax Act* (the “Act”).

THE APPLICANT MAKES APPLICATION FOR:

1. an Order in the nature of mandamus requiring the Minister to comply with section 152 of the Act and to forthwith examine the Applicant’s 2013 Return and the 2013 Returns of the other proposed members of the class, issue a corresponding tax assessment(s), and send the Applicant and the other proposed members of the class notice(s) of that assessment;
2. a declaration that the Minister has no authority to delay the assessment of an income tax return and issuance of a notice of assessment to a taxpayer on the grounds that the taxpayer has participated in a widely-marketed gifting tax shelter as described by the Gifting Tax Shelter Initiative of the Canada Revenue Agency;
3. in the alternative, a declaration that the Minister has no authority to delay the assessment of an income tax return and issuance of a notice of assessment to a taxpayer as a means of deterring or otherwise limiting participation in a registered widely-marketed gifting tax shelter;
4. an Order granting costs of this Applicant; and
5. such further and other relief as this Honourable Court deems just.

THE GROUNDS FOR THE APPLICATION ARE:

1. that the Minister acted without jurisdiction, beyond her jurisdiction, or refused to exercise her jurisdiction in failing to assess the Applicant's 2013 Return and the 2013 Returns of the other members of the proposed class;
2. that the Minister has failed to comply with her mandatory duty and to exercise her jurisdiction, erred in law or acted contrary to law within the meaning of section 18 of the *Federal Courts Act*;
3. section 152 of the Act; and
4. Such further and other grounds as this Honourable Court may permit.

THE APPLICATION WILL BE SUPPORTED BY THE FOLLOWING MATERIAL:

- 1 an Affidavit sworn on September 18, 2014 or Affidavits to be sworn;
- 2 Such further and other evidence as this Honourable Court may permit.

Dated at the City of Ottawa in the Province of Ontario, this 19th day of September, 2014

Doris Law Office Professional Corporation

Per: 

Joseph W.L. Griffiths
LSUC #45196s
Barrister & Solicitor

2nd Floor, 222 Somerset Street W.
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(613) 909-7546 *telephone*
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Counsel for the Applicant

Court File No. _____

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