

Federal Court of Appeal



Cour d'appel fédérale

Date: 20181024

Docket: A-188-16

Citation: 2018 FCA 198

[ENGLISH TRANSLATION]

**CORAM: PELLETIER J.A.
BOIVIN J.A.
DE MONTIGNY J.A.**

BETWEEN:

LA GALERIE FÔKUS

Appellant

and

MINISTER OF NATIONAL REVENUE

Respondent

Heard at Montréal, Quebec, on October 24, 2018.

Judgment delivered from the bench at Montréal, Quebec, on October 24, 2018.

REASONS FOR JUDGMENT OF THE COURT BY:

PELLETIER J.A.

Federal Court of Appeal



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REASONS FOR JUDGMENT OF THE COURT
(Delivered from the bench at Montréal, Quebec, on October 24, 2018)

PELLETIER J.A.

[1] After listening closely to Mr. Weizfeld's comments, we are not convinced that the Minister of National Revenue made an unreasonable decision in upholding the notice of intent to revoke the registration of La Galerie Fôkus.

[2] Although promoting art can be a purpose that benefits the community, the fact remains that the evidence does not show promotional activities, but rather the selling of paintings for the benefit of the artists.

[3] With respect to the donations made to Gosh Shalom, a non-qualified donee, his activities, while laudable, do not align with the objects of La Galerie Fôkus, which is required by the Act for activities undertaken by an agent of the registered organization.

[4] Lastly, the issuing of receipts for donations directed to non-qualified donees, such as Gosh Shalom, is a valid reason for revocation. The Minister's decision in this regard is reasonable.

[5] Following the delivery of these reasons and the judgment from the bench, the Crown informed the Court in writing that it no longer wished to seek costs. In light of the circumstances of this case, the appeal should be dismissed without costs.

[6] For these reasons, the appeal will be dismissed without costs.

“J.D. Denis Pelletier”

J.A.

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-188-16

STYLE OF CAUSE: LA GALERIE FÔKUS v.
MINISTER OF NATIONAL
REVENUE

PLACE OF HEARING: MONTRÉAL, QUEBEC

DATE OF HEARING: OCTOBER 24, 2018

**REASONS FOR JUDGMENT OF THE COURT
BY:** PELLETIER J.A.
BOIVIN J.A.
DE MONTIGNY J.A.

DELIVERED FROM THE BENCH BY: PELLETIER J.A.

APPEARANCES:

Abraham Weizfeld FOR THE APPELLANT

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Justine Malone

SOLICITORS OF RECORD:

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