

Date: 19980623

Docket: A-348-95

CORAM: DENAULT J.

DÉCARY J.

LÉTOURNEAU J.

BETWEEN:

ACTION DES FEMMES HANDICAPÉES (MONTRÉAL)

Appellant

AND

MINISTER OF NATIONAL REVENUE

Respondent

Heard at Montreal, Quebec, Monday 22nd day of June 1998.

Judgment delivered at Montreal, Quebec, Monday 23rd day of June 1998.

REASONS FOR JUDGMENT BY: LÉTOURNEAU J.A.

Date: 19980623

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CORAM: DENAULT J.

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BETWEEN:

ACTION DES FEMMES HANDICAPÉES (MONTREAL)

Appellant

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MINISTER OF NATIONAL REVENUE

Respondent

REASONS FOR JUDGMENT

(Rendered from the Bench at Montreal on

Monday, June 23rd, 1998)

LÉTOURNEAU J.A.

[1] We are all of the view that this appeal should be dismissed. The activities of the appellant have consisted of a participation to colloques and workshops organised by others and the publication of six pamphlets, five of which are on issues of concerns to women, especially, though not exclusively, handicapped women. For example, the approach to self defense advocated in one of the pamphlets is not specific to handicapped women although it may take a different connotation for this group of disadvantaged persons. The sixth pamphlet is merely an explanation and promotion of the appellant's organization.

[2] Counsel for the appellant has skilfully regrouped the objectives and activities of the organization under the theme of "sensitization" which he describes as an attempt by the appellant at alerting handicapped women to their condition and their rights as well as the public to the difficult condition and the rights of such a disadvantaged group in our society.

[3] There is no doubt that the goals of the appellant hereafter reproduced are laudable, but we do not think that the activities of the appellant are charitable in the legal sense because they are not sufficiently beneficial to their intended beneficiaries :

5 - objets

Les objets pour lesquels la corporation est constituée sont les suivants:

Promouvoir les droits et défendre les intérêts des femmes handicapées de Montréal. Les objectifs précis de ce groupe sont les suivants:

1. Identifier les besoins sociaux des femmes handicapées, e.g. droit au travail, droit à l'adoption des enfants.

Se tenir au courant du progrès de la recherche sur la santé féminine et, plus particulièrement, sur la santé et le bien-être des femmes handicapées.

Revendiquer le droit à l'information médicale sur les moyens de contraception et sur les méthodes les plus appropriées et efficaces suivant le handicap de chaque femme.

Revendiquer l'égalité des droits en ce qui concerne l'éducation, le travail, le mariage, la sexualité.

2. Aider les femmes handicapées à développer leur potentiel au maximum en leur offrant soutien moral et entr'aide.

Poser les actions collectives pour améliorer la situation des femmes handicapées autant sur le plan individuel que sur le plan collectif et dans tous les domaines de la vie.

3. Promouvoir la diffusion de l'information sur la femme handicapée véhiculant une image positive.

Assurer l'accès aux services conseils pour les jeunes femmes handicapées.

Adapter des cours d'auto-défense aux femmes handicapées.

"Sous réserve de la Loi de l'enseignement privé et des règlements adoptés sous son autorité".

Encourager les femmes handicapées à mener une vie aussi pleine que possible.

Développer un esprit de groupe par le biais des échanges interpersonnels.

4. Diffuser un dépliant d'information sur les questions qui risquent d'intéresser les femmes handicapées.

[4] The appellant is merely providing information of both a general and a specialized nature often prepared by others. Indeed the evidence shows that one of their six pamphlets (Étiquette d'une visite gynécologique) was a translation of an American publication while another (Comment reconnaître la

violence dans nos vies) reproduced the data of a poll conducted by an organization by the name of DAWN acting for the larger organization: Le Réseau d'action des femmes handicapées du Canada.

[5] The appellant bears the burden of proving that it qualifies for the charitable status under s. 149.1(1) of the Income Tax Act and, in our view, it has not met this burden.

[6] For these reasons, the appeal will be dismissed.

Gilles Létourneau

J.A.

MONTREAL, QUÉBEC

June 23, 1998

FEDERAL COURT OF APPEAL

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Docket: A-348-95

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APPEAL DIVISION

NAMES OF COUNSEL AND SOLICITORS OF RECORD

COURT NUMBER: A-348-95

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(MONTRÉAL)

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PLACE OF HEARING: Montreal (Quebec)

DATE OF HEARING: June 22, 1998

REASONS FOR JUDGMENT OF THE COURT (DENAULT F.C.J., DÉCARY, J.A., AND LÉTOURNEAU J.A.)

RENDERED FROM THE BENCH BY: LÉTOURNEAU J.A.

DATED: June 23, 1998

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