

Date: 20000329

Docket: A-644-97

CORAM: ROBERTSON J.A.

EVANS J.A.

SHARLOW J.A.

BETWEEN:

THE CHALLENGE TEAM

Appellant,

- and -

REVENUE CANADA

Respondent.

REASONS FOR JUDGMENT OF THE COURT

(Delivered from the Bench on Wednesday, March 29, 2000)

SHARLOW J.A.

[1] We all agree with the appellant that educating people from a particular political or moral perspective may be educational in the charitable sense in that it enables listeners to make an informed and critical choice. However, an activity is not educational in the charitable sense when it is undertaken "solely to promote a particular point of view" (per Iacobucci J. in *Vancouver Society v. M.N.R.* , [1999] 1 S.C.R. 10, at paragraph 169). In this appeal the burden is on the appellant to establish not only that its purposes are charitable but that its activities further that purpose without impermissibly promoting a point of view. In this case, Justice Evans and I are of the view that the evidence presented is insufficient to discharge this burden. Justice Robertson is of the contrary view. The appeal will be dismissed without costs.

Karen R. Sharlow

J.A.