

THE PROSPECTS OF SUCCESSFULLY SUING CANADIAN TAX OFFICIALS FOR NEGLIGENCE: AN  
ASSESSMENT OF RECENT DEVELOPMENTS

John Bevacqua\*

ABSTRACT

In *Leroux v Canada*, the British Columbia Court of Appeal granted leave to a taxpayer plaintiff to proceed with a negligence action against the Canada Revenue Agency. In so doing, for the first time a Canadian court recognised the possibility that the Canada Revenue Agency could owe a tortious duty of care in negligence to a taxpayer.

*Leroux* is the latest in a line of recent negligence actions against Canadian tax officials. This article examines the reasoning in those cases and assesses what distinguishes the *Leroux* case from its unsuccessful predecessors. The analysis extends to an extrapolation of how a full trial of the negligence issues could play out in *Leroux*. From this analysis, this paper proposes guidelines for determining when a taxpayer claim for negligence against the Canada Revenue Agency might hold reasonable prospects of success.

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\* Senior Lecturer, La Trobe University, School of Law.