

- the GST and other tax issues such as whether donations made in Canada to settle Jews in the occupied territories qualify as charitable donations under the Income Tax Act and those arising from the application of the VCDRC
- drafting and review of interdepartmental MOUs (eg. loan of gas masks from DND to EAITC during Gulf war, Japan Science and Technology Fund)
- Interchange Canada agreements
- Interpretation of arrangements with sculptor for Tokyo Embassy pieces
- copyright, trademarks, tendering process.

f) **Issues relating to Immigration, Consular and Passport Activities**

In 1991, our Unit was very much involved in immigration matters, providing litigation support for all certiorari and mandamus motions in the Federal Court which challenge decisions to refuse visas. The number of cases has steadily risen; there were usually no more than 6 of these cases at any point in time in 1988, by mid 1991 there were 35 cases including 6 in the court of appeal. Our Litigation Report, which is distributed several times per year, contains notes on each of these cases.

While EAITC's success rate in these cases has been improving in recent years, there are three 1991 Federal Court cases decided against EAITC which are worthy of special mention. In the cases of Mangat and Chen, the Federal Court held in May, 1991, that the discretion of visa officers as contemplated in section 11(3) of the Immigration Regulations can only be exercised in relation to economic factors. These two judicial decisions make it more difficult for visa officers to exercise discretion, both positively and negatively, when considering whether or not to issue a visa when, in the visa officer's opinion, the units of assessment awarded do not accurately reflect the chances of an applicant becoming successfully established in Canada.

In Lam, decided in late November, the court held that a visa officer is required to personally interview visa applicants even in situations where the maximum number of points which could be awarded on the basis of information that is the subject matter of the interview, would be insufficient to allow issuance of a visa. The ramifications of such a requirement on the delivery abroad of the immigration program could be very significant.