



Rebel News Network Ltd.  
PO Box 61056, Eglinton/Dufferin RO  
Toronto, ON, M6E 5B2

Case number: 000199

Attention: Ezra Levant

February 14, 2022

Ezra Levant:

**Subject: Request for designation as a qualified Canadian journalism organization**

We have completed our review of Rebel News Network Ltd.'s (Rebel News) application for designation as a qualified Canadian journalism organization (QCJO) dated May 26, 2021.

It has been determined that Rebel News is not eligible for the designation as a QCJO as it does not satisfy all of the conditions set out in the definition of a QCJO in subsection 248(1) of the Income Tax Act (Act) for the reasons that follow.

In March 2020, the Government announced the establishment of the Independent Advisory Board on Eligibility for Journalism Tax Measures (Advisory Board) for the purposes of making recommendations on organizations applying for a QCJO designation. The Advisory Board is mandated to make recommendations with respect to whether an organization meets certain criteria for a QCJO designation.

As part of our review of Rebel News' application, the Advisory Board was consulted to provide an independent assessment and recommendation as to whether Rebel News satisfies the conditions set out in subparagraphs (a)(v), (vi), and (vii) of the definition of a QCJO in subsection 248(1) of the Act. Namely, does Rebel News:

- produce original news content;
- regularly employ two or more journalists that deal at arm's length with it; and
- significantly engage in the production of certain content.

.../2

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More specifically, under subparagraph 248(1)(a)(v) of the Act, Rebel News must be engaged in the production of original news content, which:

(A) is primarily focused on matters of general interest and reports of current events, including coverage of democratic institutions and processes, and

(B) is not be primarily focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle or entertainment.

The Advisory Board found that Rebel News produces content which is of general interest, including coverage of democratic institutions and processes, and not primarily focused on a particular topic. However, the Advisory Board's assessment is that Rebel News does not produce original news content, on the basis that the content was found to be largely opinion-based and focused on the promotion of one particular perspective.

The term original news content is not specifically defined in the legislation. To assist with the interpretation of the term, and to ensure transparency, the Guidance on the income tax measures to support journalism (the Guidance) is published on Canada.ca. The Guidance explains:

2.27 The original news content of an organization generally refers to reports, features, investigations, profiles, interviews, analyses or commentaries that are:

...

(c) based on facts and multiple perspectives actively pursued, researched, analyzed, and explained by a journalist for the organization; ...

Further, section 2.36 of the Guidance provides:

2.36 Original news content should be based on journalistic processes and principles, which include:

...

(b) a consistent practice of providing rebuttal opportunity for those being criticized and presenting alternate perspectives, interpretations and analyses; ...

The Advisory Board found numerous examples of curated content which is also not considered original news, and is contrary to sections 2.34 and 2.35 of the Guidance which state:

.../3

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2.34 The rewriting, translation, reproduction or aggregation of news from external sources (including articles from news agencies, a current or previous issue of the same publication or any other publication) would not be considered original. ...

2.35 In addition, lightly edited reproductions of news content would not be considered original news content. ...

Our review of Rebel News' application reached the same conclusions as that of the Advisory Board, namely, that Rebel News is not engaged in the production of original news content that meets the requirements of the Act.

There is no formal right of appeal of a refusal to designate an organization as a QCJO. If you wish to request a review of this decision, you may submit your request in writing within 60 calendar days of receiving this letter, together with additional supporting documentation, to:

Canada Revenue Agency  
Journalism Division  
Place de Ville, Tower A  
320 Queen Street, 6<sup>th</sup> Floor  
Ottawa, ON K1A 0L5

Such a request will require information and documentation to satisfy the requirement that Rebel News is engaged in the production of original news content.

Information regarding the criteria that must be met in order to qualify for this designation is available on our webpages at [canada.ca/qualified-journalism-criteria](http://canada.ca/qualified-journalism-criteria). Please contact Katharine Skulski at 613-670-9033 if you have questions or concerns.

Sincerely,

*Electronically signed by Tracy Annett*

Tracy Annett  
a/Director General  
Legislative Policy Directorate  
Legislative Policy and Regulatory Affairs Branch

Attachment: Assessment from the Independent Advisory Board on Eligibility for Journalism Tax Measures

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CONTAINS TAXPAYER  
INFORMATION

## Memorandum

**DATE** February 7, 2022

**TO** Journalism Division, Legislative Policy and Regulatory Affairs Branch,  
Canada Revenue Agency

**FROM** Colette Brin, Chairperson,  
Independent Advisory Board on Eligibility for Journalism Tax Measures (Board)

**SUBJECT** Non-binding recommendation regarding the application of **Rebel News Network Ltd.**  
for designation as a qualified Canadian journalism organization (QCJO)

The Board has completed its review of **Rebel News Network Ltd.** application for designation as a QCJO. The application was independently assessed by a panel of Board members against the conditions set out in the definition of QCJO in subparagraphs 248(1) (a)(v), (vi), and (vii) of the Income Tax Act (Act).

### Recommendation

Based on our review of the application, it is the recommendation of the Board that **Rebel News Network Ltd. does not satisfy all** of the above legislative conditions as required by the Act.

Attached is the Board's assessment in support of its non-binding recommendation.



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Chairperson

Attachment: Assessment

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## Application for qualified Canadian journalism organization (QCJO) designation

### Assessment of the Independent Advisory Board on Eligibility for Journalism Tax Measures

As required by subsection 248(1) of the Income Tax Act (Act), the Independent Advisory Board on Eligibility for Journalism Tax Measures (Board) has reviewed case 000199 submitted by **Rebel News Network Ltd.** (the Organization) and is providing its recommendation to the Canada Revenue Agency (CRA).

#### Criteria

In accordance with the Act, the Board is required to provide a recommendation on whether the Organization satisfies certain eligibility criteria required for designation as a QCJO. Specifically the Board has reviewed the Organization's application in the context of the following criteria:

(v) it is engaged in the production of original news content, which

(A) must be primarily focused on matters of general interest and reports of current events, including coverage of democratic institutions and processes, and

(B) must not be primarily focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle or entertainment,

(vi) it regularly employs two or more journalists who deal at arm's length with the organization in the production of its content,

(vii) it is not significantly engaged in the production of content

(A) to promote the interests, or report on the activities, of an organization, an association or its members, or

(B) for a government, Crown corporation or government agency

[laws-lois.justice.gc.ca/eng/acts/l-3.3/page-274.html#docCont](https://laws-lois.justice.gc.ca/eng/acts/l-3.3/page-274.html#docCont)

The Board's assessment also takes into consideration the recommendations and guidelines on **original news content and journalistic processes and principles**, as set out in the Guidance on the income tax measures to support journalism (Guidance).

**2.27.** The original news content of an organization generally refers to reports, features, investigations, profiles, interviews, analyses or commentaries that are:

- a. news;
- b. written, researched, edited, and formatted by and for the organization;
- c. based on facts and multiple perspectives actively pursued, researched, analyzed, and explained by a journalist for the organization; and
- d. produced in accordance with journalistic processes and principles.

**2.28.** The term "news" generally refers to new, factual, and important information about issues, events, governments, and other items or matters of public interest. News informs, educates, or reveals facts that were not previously known by the public. Therefore, reports, investigations,



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interviews, analyses and commentaries must contain news to be considered original news content. Advertisements, listings, catalogues, directories, guides, financial reports, schedules, calendars, timetables, comic books, cartoons, puzzles, games and horoscopes are not considered news. Further, content that is illegal in Canada is also not considered news for QCJO purposes.

**2.29.** Under clause (a)(v)(A) of the definition of QCJO in subsection 248(1) of the Act, the original news content must be primarily focused on matters of general interest and reports of current events, including coverage of democratic institutions and processes.

**2.30.** General interest means news content that is aimed at a general audience, as opposed to specialists of a specific field. Content should be diverse and include a variety of content such as local news, national news, international news, social issues (such as health, education, faith and ethics), business and economy, sports, culture, science and technology, and the environment.

**2.31.** An organization that produces content focusing primarily on industry-specific content, trade journals, travel magazines, sports or entertainment news is not considered to be engaged in the production of original news content for QCJO purposes.

**2.32.** Democratic institutions and processes include all issues of public interest that may involve, or come before, government or any other public body or authority, including a First Nation governing body. Coverage of democratic institutions and processes includes independent reporting of news related to:

- a. elections and proceedings in legislative assemblies, such as the House of Commons, and provincial and territorial legislatures;
- b. municipal elections and town council meetings;
- c. candidates running for public office, including candidate profiles and public debates;
- d. federal, provincial, and territorial laws and municipal bylaws and zoning issues;
- e. issues related to the operation of the justice system;
- f. governmental budget issues and priorities, such as taxes, borrowing, spending, and funding;
- g. government decisions relating to public assets, such as the construction and maintenance of roads, bridges, sidewalks, schools, libraries, hospitals, courthouses, prisons, municipal ice rinks, pools, parks, and sports fields, the operation and maintenance of water treatment plants and sewer systems, or the sale, purchase, or lease of land or buildings by a government entity; and
- h. government decisions relating to public health units, publicly funded paramedic services, hospitals and hospital boards, police and fire services and related boards, schools and school boards, libraries and library boards.

**2.33.** The term original news content includes content for which research, writing, editing and formatting are conducted by and for the organization. Therefore, whether news content is original depends on the active involvement of a journalist in its creation. Original news content is produced through gathering facts and should show evidence of first-hand reporting, such as independent research, interviews, and fieldwork. For example, a news article or report about an event would be original if it is written or reported by a journalist and is based on first-hand knowledge that journalist gained by conducting independent research, attending or witnessing the event, or interviewing people who organized, attended, or witnessed the event.

**2.34.** The rewriting, translation, reproduction or aggregation of news from external sources (including articles from news agencies, a current or previous issue of the same publication or any

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other publication) would not be considered original. Content produced in such a manner, by or for an organization, will factor into the determination of whether the organization is engaged in the production of original news content.

2.35. In addition, lightly edited reproductions of news content would not be considered original news content. For example, an article that repeats material from a news release with no evidence of further independent research and no additional facts, third party perspectives, or context, would not be considered original news content.

2.36. Original news content should be based on journalistic processes and principles, which include:

- a. a commitment to researching and verifying information before publication;
- b. a consistent practice of providing rebuttal opportunity for those being criticized and presenting alternate perspectives, interpretations and analyses;
- c. an honest representation of sources; and
- d. a practice of correcting errors,

but do not include:

- e. solicitation, design or production of advertising;
- f. advertorials, sponsored content, branded content (any content where a third party, advertising client or business partner, participates in the development of the concept or directs or gives final approval to a large portion of the content);
- g. stories produced primarily for industrial, corporate or institutional purposes; or
- h. editing content that is entirely or principally accumulated or produced by algorithms or by aggregation software.

2.37. Content that is acquired, created, used, or presented in a way that contradicts journalistic processes and principles (for example, content that is plagiarized) would not be considered original news content.

2.38. Under subparagraph (a)(vii) of the QCJO definition in subsection 248(1) of the Act, an organization cannot be significantly engaged in the production of content:

- a. to promote the interests, or report on the activities, of an organization, an association or its members; or
- b. for a government, Crown corporation or government agency.

[canada.ca/qualified-journalism-criteria](https://canada.ca/qualified-journalism-criteria)

#### **Recommendation of the Board**

The Board reviewed the editorial content of the Organization selected by CRA<sup>1</sup> and found that the items addressed matters of general interest, including democratic institutions and processes and were not primarily focussed on a particular topic.

The content reviewed is consistent with the Organization's stated mandate: "At Rebel News, we tell the other side of the story." Nearly all of the first-hand items generated by the Organization's journalists

<sup>1</sup> Articles published March 22-29, May 5-12 and June 9-16, 2021; 39 videos posted from January to July 2021.

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reviewed by the Board were found to represent a specific perspective and set of opinions and not to be original news content as required in subparagraph (a)(v) of the definition of QCJO in subsection 248(1) of the Act and further explained in the Guidance.

Almost all of the articles and videos, including coverage of the work of municipal councils and their associated boards and commissions, provincial or federal legislatures or courts or educational or health organizations, had an activist point of view. The content focused on and promoted one perspective, contrary to subparagraph (a)(v) of the definition of QCJO in subsection 248(1) of the Act and several sections of the Guidance.

Section 2.27 (c) of the Guidance states original news must be "based on facts and multiple perspectives actively pursued, researched, analyzed, and explained by a journalist for the organization".

Section 2.36 of the Guidance specifies: "Original news content should be based on journalistic processes and principles, which include:

- a. a commitment to researching and verifying information before publication;
- b. **a consistent practice of providing rebuttal opportunity for those being criticized and presenting alternate perspectives, interpretations and analyses; (emphasis added)**
- c. an honest representation of sources; and
- d. a practice of correcting errors."

A review found that less than 1 per cent of the content meets the criteria for original news content as required by the Act and set out in the Guidance. Most of the content was opinion or curated from other sources. Some promotional content was also observed. Of the 276 items examined by the Board, 13 were considered to be original news content, that had evidence of "first-hand reporting, independent research, interviews, and fieldwork" (section 2.33 of the Guidance).

For example:

- **Cops, public health nowhere to be seen at GraceLife ahead of Pastor Coates' release,** March 22, 2021  
[https://www.rebelnews.com/cops\\_public\\_health\\_nowhere\\_to\\_be\\_seen\\_at\\_gracelife\\_ahead\\_of\\_pastor\\_coates\\_return](https://www.rebelnews.com/cops_public_health_nowhere_to_be_seen_at_gracelife_ahead_of_pastor_coates_return)
- **DOCS: Restricting China flights not discussed by Trudeau gov't in early days of pandemic,** March 26, 2021  
[https://www.rebelnews.com/public\\_health\\_docs\\_restricting\\_china\\_flights\\_not\\_discussed\\_by\\_trudeau\\_govt\\_early\\_days\\_of\\_pandemic](https://www.rebelnews.com/public_health_docs_restricting_china_flights_not_discussed_by_trudeau_govt_early_days_of_pandemic)
- **EXCLUSIVE: Bail extended for two accused ISIS terrorists in Calgary,** March 26, 2021  
[https://www.rebelnews.com/exclusive\\_bail\\_extended\\_for\\_two\\_accused\\_isis\\_terrorists\\_in\\_calgary](https://www.rebelnews.com/exclusive_bail_extended_for_two_accused_isis_terrorists_in_calgary)
- **Health Canada preps Trudeau with talking points after BLM protest attendance,** March 29, 2021  
[https://www.rebelnews.com/health\\_canada\\_preps\\_trudeau\\_with\\_talking\\_points\\_after\\_blm\\_protest\\_attendance](https://www.rebelnews.com/health_canada_preps_trudeau_with_talking_points_after_blm_protest_attendance)



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- **Canadian government protects Chinese military by DENYING Rebel News access to legally entitled documents**, June 12, 2021  
<https://www.rebelnews.com/canadian-government-protects-chinese-military-by-denying-rebel-news-access-to-legally-entitled-documents>
- **Questions remain after discovery of remains of 215 children at Kamloops residential school**, June 13, 2021  
<https://www.rebelnews.com/questions-remain-after-discovery-of-remains-of-215-children-at-kamloops-residential-school>

The Board also found numerous examples of curated content which is not considered original news. Section 2.34 of the Guidance states the "rewriting, translation, reproduction or aggregation of news from external sources (including articles from news agencies, a current or previous issue of the same publication or any other publication) would not be considered original." Section 2.35 continues, "In addition, lightly edited reproductions of news content would not be considered original news content."

For example:

- **Pelosi supports potentially overturning certified results of Iowa congressional election to oust Republican**, March 22, 2021  
"Politico reports: ... + said Elias in a statement... + ...reports the Daily Wire."  
<https://www.rebelnews.com/pelosi-supports-potentially-overturning-certified-results-of-iowa-congressional-election-to-oust-republican>
- **New photos show overcrowding at border detention facilities, migrants being released into U.S. without court dates**, March 22, 2021  
"Axios, which released a batch of photographs... + According to both Fox News and Axios..."  
<https://www.rebelnews.com/new-photos-show-overcrowding-at-border-detention-facilities>
- **San Diego convention centre to be used to house migrant children**, March 23, 2021  
"According to the Times of San Diego, ... + according to data obtained by NBC News"  
<https://www.rebelnews.com/san-diego-convention-centre-to-be-used-to-house-migrant-children>
- **Socialist activist who wants to abolish the police will head Seattle's new agency tackling homelessness**, March 24, 2021  
"KOMO News reports... + As detailed by Pacific Northwest-based journalist Jason Rantz..."  
<https://www.rebelnews.com/socialist-activist-who-wants-to-abolish-the-police-will-head-seattle-new-agency-tackling-homelessness>
- **Secret Service intervened in "bizarre" gun-related incident involving Hunter Biden: report**, March 25, 2021  
"Politico reports ... + As noted by the Daily Wire..."  
<https://www.rebelnews.com/secret-service-intervened-in-bizarre-gun-related-incident-involving-hunter-biden-report>

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- **EU imposes first significant sanctions on China in decades in response to human rights violations in Xinjiang, March 22, 2021**  
 "According to German publication Deutsche Welle..."  
<https://www.rebelnews.com/eu-imposes-first-significant-sanctions-on-china-in-decades-in-response-to-human-rights-violations-in-xinjiang>
- **Trump will return to social media on his own platform in a few months, spokesman says, March 22, 2021**  
 "...told Fox News"  
<https://www.rebelnews.com/trump-will-return-to-social-media-on-his-own-platform-in-a-few-months-spokesman-says>
- **Massive fire at New York nursing home leaves one dead, one firefighter missing, March 23, 2021**  
 "According to local reports... + reports CNN + told local outlet WCBS..."  
<https://www.rebelnews.com/massive-fire-at-new-york-nursing-home-leaves-one-dead-one-firefighter-missing>
- **Mexican cartels are taking advantage of surge at U.S. border to increase human trafficking, March 23, 2021**  
 "An investigation by the Daily Mail..."  
<https://www.rebelnews.com/mexican-cartels-are-taking-advantage-of-surge-at-us-border-to-increase-human-trafficking>
- **Arizona border town declares state of emergency as migrants are bussed in without food or shelter, mayor says, March 23, 2021**  
 "In an interview with Fox Business..."  
<https://www.rebelnews.com/arizona-border-town-declares-state-of-emergency>
- **Bernie Sanders says he doesn't "feel comfortable" with social media ban on Trump, March 24, 2021**  
 "told the New York Times..."  
<https://www.rebelnews.com/bernie-sanders-says-he-doesnt-feel-comfortable-with-social-media-ban-on-trump>
- **Biden holds secret meeting with "historians" to discuss how fast is too fast to push through his agenda, may end filibuster, March 24, 2021**  
 "Axios reports..."  
<https://www.rebelnews.com/biden-holds-secret-meeting-with-historians-to-discuss-how-fast-is-too-fast-to-push-through-his-agenda>
- **Colorado shooting suspect has history of assaulting, threatening classmates, March 24, 2021**  
 "...claims to the Daily Beast ... + Fox 31 reports ... + report by the Denver Post..."  
<https://www.rebelnews.com/colorado-shooting-suspect-has-history-of-assaulting-threatening-classmates>
- **Blinken says American allies will not have to choose between U.S. or China, March 24, 2021**  
 "Reuters reports..."  
<https://www.rebelnews.com/blinken-says-american-allies-will-not-have-to-choose-between-us-or-china>



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- **Florida bill could restrict scholarship funds for students in “woke” majors that don’t lead directly to employment**, March 25, 2021  
 “Campus Reform reports... + According to Action News Jax...”  
[https://www.rebelnews.com/florida\\_bill\\_could\\_restrict\\_scholarship\\_funds\\_for\\_students\\_in\\_woke\\_majors\\_that\\_don\\_t\\_lead\\_directly\\_to\\_employment](https://www.rebelnews.com/florida_bill_could_restrict_scholarship_funds_for_students_in_woke_majors_that_don_t_lead_directly_to_employment)

Section 2.34 of the Guidance states “The rewriting, translation, reproduction or aggregation of news from external sources (including articles from news agencies, **a current or previous issue of the same publication or any other publication**) would not be considered original.” (emphasis added)

For example:

- **Why is Canada so gung-ho about jailing Christians? Ezra Levant on Pastor Artur’s arrest**, May 11, 2021, promotes The Ezra Levant Show  
[https://www.rebelnews.com/canada\\_jailing\\_christians\\_ezra\\_levant\\_monologue](https://www.rebelnews.com/canada_jailing_christians_ezra_levant_monologue)
- **Doug Ford is reluctant to give you back your freedoms**, June 9, 2021, is an excerpt from the June 8 Ezra Levant Show  
[https://www.rebelnews.com/doug\\_ford\\_ontario\\_lockdown\\_covid\\_reopening](https://www.rebelnews.com/doug_ford_ontario_lockdown_covid_reopening)
- **Federal politicians sell falsehoods about the climate crisis while flying private jets**, June 13, 2021, is an excerpt of last Wednesday’s episode of The Gunn Show with Sheila Gunn Reid  
[https://www.rebelnews.com/jagmeet\\_singh\\_bmw\\_elizabeth\\_may\\_climate\\_crisis\\_oil\\_sands\\_alerta](https://www.rebelnews.com/jagmeet_singh_bmw_elizabeth_may_climate_crisis_oil_sands_alerta)

The Board also reviewed the reporters listed as being the authors of the original news content against the records referenced by the CRA and is satisfied that the criteria that the Organization employs two or more journalists that deal at arm’s length with it, is met. The Board offers no opinion in respect of whether the persons listed meet the criteria for eligible newsroom employees as this is outside the scope of the Board’s mandate.

Finally, the Board noted the confirmation the Organization provided in its application that it is not significantly engaged in the production of promotional content for any entity and did not find any evidence during its review to suggest otherwise.

In short, the Board found that the Organization does not satisfy all three criteria. It regularly employs two or more journalists who deal at arm’s length with the Organization in the production of its content, and is not significantly engaged in the production of promotional content, or coverage of, an organization, an association or its members. However, the Organization is not engaged in the production of original news content as required by subparagraph (a)(v) of the definition of QCJO in subsection 248(1) of the Act.

Therefore, upon examination of the submitted material and of the Organization’s website, the Board **recommends that Rebel News Network Ltd. does not meet** the above-noted requirements which are necessary for designation as a QCJO.

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It should be noted that the Board has been mandated to make recommendations only. While there are no formal rights under the Act to appeal a QCJO designation decision, an organization may request that the decision be reviewed by the CRA or may make an application for judicial review to the Federal Court of Canada.



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Colette Brin, Chairperson

February 7, 2022

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Date