

**DONALD G. H. BOWMAN NATIONAL TAX MOOT**  
**2025 – 2026**

**Competition Notice No. 3**

**January 7, 2026**

Please find below the clarification questions that have been raised with the Bowman Moot Committee and the Committee's responses.

**CLARIFYING QUESTION 1**

*Can or should the teams address the Court's disposition of the issue of the deductibility of the business expenses? This issue was sent back to the TCC by the FCA.*

**RESPONSE TO CLARIFYING QUESTION 1**

No, the only questions in issue on appeal are those shared in Competition Notice No. 2. All other issues raised before the Tax Court of Canada and the Federal Court of Appeal are not appealed.

**CLARIFYING QUESTION 2**

*In respect of Question A(i), what is a “personal” motivation? For example, is a “personal” motivation distinguished from economic motivations, such as pursuit of profit or tax savings?*

**RESPONSE TO CLARIFYING QUESTION 2**

Mooters are encouraged to review the treatment of personal motivation across the lower courts' reasons for judgment, as well as the historical case law analyzing source of income, which contain judicial interpretations and applications of the legal test developed in *Stewart v Canada*.

### **CLARIFYING QUESTION 3**

- *Are the mooters permitted to obtain from the courts' registries (or other paywalled sources), hearing transcripts, exhibits, written arguments or other materials in the court record, to assist the mooters in understanding facts and arguments that are not referenced in the courts' Reasons for Judgment?*
- *If so, are the mooters permitted to reference, in their facta or oral submissions, facts, evidence and/or arguments sourced from materials in the court record that are not contained in the Reasons for Judgment of the lower courts?*

### **RESPONSE TO CLARIFYING QUESTION 3**

- Mooters are permitted to obtain any publicly available documents from the courts' registries pertaining to the case on appeal.
- Subject to this paragraph, mooters are permitted to use, in their facta or oral submissions, facts, evidence and/or arguments sourced from materials in the court record that are not contained in the Reasons for Judgment of the lower courts, as long as the material relates to the current issues in dispute. However, mooters are reminded that the parties' facta and oral submissions are to be original works, as opposed to any copy or mere imitation of existing filed court materials.

The Bowman Moot Committee

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