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Evidence from a Canadian Tax
Authority Investigation

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Executive Summary

In December 2015, the Canada Revenue Agency (CRA), the Canadian federal government tax authority, opened an audit of the Muslim Association of Canada (MAC), the largest grassroots Muslim charity in Canada. MAC is a very influential actor within Canada's organized Muslim community and is open about being a Muslim Brotherhood legacy group, admitting it was founded by individuals linked to the Brotherhood and is inspired by the group's ideology.

The CRA initiated its investigation with a comprehensive review of more than one million financial transactions and 415,874 emails. In doing so, it alleged multiple areas of MAC's suspected non-compliance with Canada's Income Tax Act and related regulations. Aside from various alleged irregularities related to accounting and funding matters, the CRA opened its inquiry on suspicion that MAC had advanced "unstated non-charitable collateral purposes," namely the advancement of the Muslim Brotherhood organization.

The CRA, argued further that MAC was not merely inspired by the ideas of Hassan al-Banna and the Muslim Brotherhood, as it stated, but that it regularly conducted a multiplicity of activities clearly aimed at furthering the goals of the Muslim Brotherhood as an organization. Doing so is a violation of the requirement established by Canadian law for entities that are registered as charities.

The CRA went on to substantiate its decision with hundreds of pages that summarized the ample evidence it collected during the audit. In substance, it argued that three overlapping elements indicated that MAC acted as part of the organization of the Muslim Brotherhood:

1. Numerous key MAC leaders were actively involved in activities of the Egyptian Muslim Brotherhood, having occupied senior position in the Freedom and Justice Party and later in the government of Mohammed Morsi;
2. Several MAC leaders had key roles in Canadian-based organizations that openly supported the Egyptian Muslim Brotherhood and allowed them to use MAC's premises for free;
3. Members of the Egyptian and other Middle Eastern branches of the Muslim Brotherhood could almost automatically become members of MAC upon transferring to Canada and vice versa.

The CRA concluded its report by stating that “the audit found that the Organization appears to conduct and support activities that further the advancement of the Muslim Brotherhood organization.” That means that, according to the CRA, MAC has not operated exclusively for charitable purposes, and the agency therefore assessed that “there may be grounds for revocation of the charitable status of the Organization.”

This report takes no position on the CRA audit and its case against MAC. However, the investigation and the evidence uncovered during the process are useful and arguably surprising to anybody studying the Muslim Brotherhood in the West. It is neither unexpected nor unprecedented that many top leaders of MAC served in the Morsi government in Egypt and were actively involved in pro-Brotherhood organizations in Canada. What sets the CRA's findings apart is the indication of a greater level of coordination, with constant communication and requests for action coming from the East towards their counterparts in the West—or, as the CRA refers to it, “authority over.”

Even more surprising and telling is the ease in membership transfer from Middle Eastern branches of the Brotherhood to MAC and vice versa, a process resembling that of a student transferring from one campus to another within the same university system. As the CRA put it, “It is not entirely clear how the Organization, which purports to be entirely Canadian based with no foreign activities, is able to transfer membership to and from foreign organizations.”

Whether these findings are limited to MAC and Canada, or indicative of broader trends across Western countries, remains an open question. Nonetheless, the evidence emerging from the Canadian investigation is unquestionably an important addition to a more complete understanding of how the Muslim Brotherhood in the West works.

Introduction

The organized Muslim space in every Western country reflects the diversity of ethnicities, sects, religious trends and political leanings that characterize local Muslim communities. Organizations linked to the Muslim Brotherhood represent only a small subset of this highly heterogeneous scene. Yet, due to their ample resources and strong organizational skills, they have managed to gain a position in most Western countries that does not reflect their small numbers. Brotherhood-linked entities and activists have been able to obtain disproportionate influence both within Western Muslim communities and with Western establishments.

This position of influence, coupled with widespread suspicions—whether founded in evidence or not—that many in the West possess towards the Brotherhood, has inevitably drawn scrutiny to these entities. Governments, Muslim community leaders and scholars have consistently expressed divergent views on the nature and goals of these entities. However, the ongoing debate finds no consensus on even the most basic aspect of the analysis: identification. Whereas in Middle Eastern countries there is generally little contention over who is a member of the Brotherhood and what political, charitable or educational entities are spinoffs of the group, dynamics are very different in the West. Besides a few senior leaders of various Middle Eastern branches living in exile, virtually all individuals and entities that are linked to the movement deny any connection to the Brotherhood. In addition, even those few Western-based organizations and leaders that have publicly acknowledged a historical and ideological debt to the group adamantly deny any organizational link to the mother group in Egypt or any other Middle Eastern country.

For instance, Amar Lasfar, former president of the UOIF (Union of Islamic Organizations of France, now Musulmans de France)¹ declared: “We are not part of the Muslim Brotherhood; on the other hand, we ascribe to their current of thought.”² Ahmed al-Rawi, the former president of FIOE (Federation of Islamic Organizations in Europe, the pan-European umbrella entity of Brotherhood-linked organizations, recently renamed Council of European Muslims)³ admitted that FIOE shared “a

¹ The authors have decided to use the acronym UOIF to refer to Muslims of France, its current name, because even after the name change in 2017, this acronym continues to be used most widely to refer to the institution.

² Élise Racque, “L’Union des organisations islamiques de France change de nom pour redorer son image,” *La Croix*, April 17, 2017, <https://www.la-croix.com/Religion/Islam/LUnion-organisations-islamiques-France-change-pour-redorer-image-2017-04-17-1200840107> (Accessed: November 13, 2024).

³ The authors have decided to use the acronym FIOE to refer to the Council of European Muslims, its current name, because even after the name change in 2022, this acronym continues to be used most widely to refer to the institution.

common point of view" and had a "good close relationship" with the Brotherhood⁴ but also stated that "anyone who suggests that FIOE is the Muslim Brotherhood's representative is incorrect."⁵

To address the issue, the Muslim American Society posted a long answer in the FAQ section of its website:

MAS is an independent American organization that aims to move people to strive for God-consciousness, liberty and justice and to contribute to a virtuous and just American society. MAS has no affiliation with the Ikhwan al Muslimoon (Muslim Brotherhood or the Ikhwan) or with any other international organization. Towards the beginning of the 20th century, the Ikhwan evolved in many Arab countries (in many different forms) as a grassroots Islamic movement for reform and revival. As dictatorial regimes came to power, the Ikhwan became the only substantive movement that often found itself in opposition to the authoritarian regimes. To this day, other opposition groups are either fairly small, entirely secular (and hence unpopular), or extremist. Thus anyone who had an activist inclination and was motivated to get involved in grassroots efforts to improve the country in opposition to dictatorial regimes was likely to either join the Ikhwan, or be influenced by its wide-reaching programs. Many of these activists who traveled to the United States as students and continued to have activist inclinations here, not surprisingly, played a role in establishing organizations here. Hence many immigrant organizations that were established early on would likely have had some founders who formerly had some involvement or even membership in the Ikhwan.⁶

In a 2004 interview, Shaker Elsayed, a top MAS official, admitted that roughly 45% of MAS activists were members of the Brotherhood, but highlighted that MAS is operationally independent and "not administered from Egypt." "Ikhwan members founded MAS," specified the Egyptian-born Elsayed, "but MAS went way beyond that point of conception."⁷

⁴ Ian Johnson, "How Islamic Group's Ties Reveal Europe's Challenge," *Wall Street Journal*, December 29, 2005, <https://www.wsj.com/articles/SB113582317237133576>. (Accessed: November 13, 2024).

⁵ Andrew Norfolk, "Unwitting students fund Islamist projects with their rent payments," *The Times* (London), July 10, 2015, <https://www.thetimes.co.uk/article/unwitting-students-fund-islamist-projects-with-their-rent-payments-rbmz02grrtm>. (Accessed: November 13, 2024).

⁶ "FAQ: What is MAS' relationship with the intellectual legacies of other Islamic movements, especially the Muslim Brotherhood (Ikhwan)?" Muslim American Society official website, <https://muslimamericansociety.org/faq/> (Accessed: November 13, 2024).

⁷ Noreen S. Ahmed-Ullah, Sam Roe and Laurie Cohen, "A Rare Look at Secretive Brotherhood in America," *Chicago Tribune*, September 19, 2004. <https://www.chicagotribune.com/2004/09/19/a-rare-look-at-secretive-brotherhood-in-america/> (Accessed: November 19, 2024).

Brotherhood leaders in the Middle East have confirmed this analysis. “We do not have an international organization; we have an organization through our perception of things,” explained the late *murshid*⁸ of the Egyptian Brotherhood Mohammed Akef. “We are present in every country. Everywhere there are people who believe in the message of the Muslim Brothers. In France, the Union of Islamic Organizations of France does not belong to the organization of the Brothers. They follow their own laws and rules.”⁹ Similarly, in a 2008 interview, Mohamed Habib, first deputy chairman of the Egyptian Muslim Brotherhood, confirmed this analysis of the organizations that locate themselves in the Brotherhood’s galaxy. “There are entities that exist in many countries all over the world,” said Habib. “These entities have the same ideology, principle and objectives but they work in different circumstances and different contexts.”¹⁰ In the same vein, FIOE’s last president, Abdallah bin Mansour, stated in a recent interview that the majority of individuals who participated in the founding of the FIOE were members of the Brotherhood and that the organization’s prevailing school of thought continues to be “the Brotherhood’s school.”¹¹

A paucity of evidence makes it difficult to determine the degree of connectivity between Western-based organizations and the Muslim Brotherhood in the Middle East. The fact that some of these organizations were founded decades ago by members of the Brotherhood or that in more recent times some of their leaders returned to their countries of origin to occupy high-ranking positions in Brotherhood parties—as seen with many Western-based activists from Tunisia, Libya and Egypt during the Arab Spring—suggest some degree of connectivity but does not provide definitive evidence on the matter. Brotherhood activists have made a concerted effort to deny or downplay any link between their Western entities and the Middle East, and evidence contradicting these claims has been inconsistent at best. As a result, it is very difficult to make an evidence-based assessment of the relationship.

⁸ Arabic for “guide” or “teacher,” in this context “Supreme Guide” or simply Head of the Brotherhood. For further context see: Khalil al Anani, *Inside the Muslim Brotherhood: Religion, Identity, and Politics*, Oxford University Press, September 2016. Pp. 99-117.

⁹ “L’internationale éclatée des Frères musulmans”, *Le Monde*, October 22, 2004, https://www.lemonde.fr/archives/article/2004/10/22/l-internationale-eclatée-des-frères-musulmans_383958_1819218.html (Accessed: November 13, 2024).

¹⁰ Interview with MB Deputy Chairman Mohamed Habib in Al-Ahrar Daily, as reported by the Muslim Brotherhood’s official website, June 16, 2008, <https://www.ikhwanweb.com/article.php?id=17267> (Accessed: November 13, 2024).

¹¹ Ahmed al Hamdi, “The Council of European Muslims works to help all Muslims, says its president,” *Middle East Monitor*, November 11, 2022, <https://www.middleeastmonitor.com/20221111-the-council-of-european-muslims-works-to-help-all-muslims-says-its-president/> (Accessed: November 13, 2024).

The 2015 Canada Revenue Agency Investigation

A case in Canada provides some interesting primary sources that shed light on these dynamics. In December 2015, the Canada Revenue Agency (CRA), the Canadian federal government tax authority, opened an audit of the Muslim Association of Canada (MAC). Established in 1997, MAC describes itself as Canada's largest grassroots Muslim charity, with over 500 members, 1500 volunteers. It operates 22 mosques and community centers and it runs 30 schools in 14 cities across the country.¹²

In opening the investigation, the CRA alleged multiple areas of MAC's suspected non-compliance with Canada's Income Tax Act and related regulations.¹³ Aside from several alleged irregularities related to accounting and funding matters, the CRA opened its inquiry on suspicion that MAC had advanced "unstated non-charitable collateral purposes," namely the advancement of the Muslim Brotherhood organization and the accumulation of real estate for non-charitable purposes.

The CRA's audit covered the fiscal periods from July 1, 2012, to June 30, 2015. The process lasted over 13 months and involved 30 visits to MAC properties, 27 interviews, a review of some one million financial transactions in 60 bank accounts, and a review of 415,874 emails and 63,523 other files.¹⁴ At the end of it, as standard practice, the CRA issued an Administrative Fairness Letter, which sets out its preliminary findings. In MAC's case, the Letter stated that "[a]fter reviewing electronic correspondence and the Organization's financial records it appears to the CRA that the Organization has been less than forthright with the public, the media, and with the CRA about its activities."¹⁵ As a result, CRA's preliminary conclusion was the suspension of MAC's charitable status.¹⁶

MAC vigorously challenged CRA's actions, arguing that the decision to audit, the conduct of the audit and the recommendation to suspend the charitable status were discriminatory and based on Islamophobic views within the CRA and the Canadian government at large. It also argued that the process infringed MAC's rights to freedom of religion, expression, association and from discrimination under

¹² Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000 (Ont. Super. Ct. J. Nov. 11, 2022), p. 33.

¹³ *Ibid.*, p. 116.

¹⁴ Muslim Association of Canada v. Attorney General of Canada, 2023 ONSC 5171, September 13, 2023, p. 8.

¹⁵ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 121.

¹⁶ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, 2023 ONSC 5171.

Canada's Charter of Rights and Freedoms.¹⁷ It filed several written responses to the CRA, two affidavits, two expert reports and a motion for an interlocutory injunction prohibiting the CRA from rendering its final audit decision.

As of November 2024, Canadian courts have rejected MAC's attempt to suppress the CRA's auditing efforts. In 2023, the Ontario Superior Court of Justice dismissed MAC's arguments on the grounds of prematurity. Prematurity is, as the court explained, the principle that argues that, absent exceptional circumstances, "courts should usually not intervene in the process of a government body until that process has been completed."¹⁸ The court had ruled that the CRA had appeared to have conducted its activities properly and without evidence of bias and that, moreover, MAC will still have various opportunities to challenge the CRA's findings at a later stage.

MAC's request for a sealing order was also denied. The Ontario Superior Court of Justice rejected the request based on a 2021 decision (known as *Sherman Estate*) by the Supreme Court of Canada which holds that all court proceedings are open to the public unless some serious risk to an important public interest derives from doing so. Not having agreed with MAC's argument that such risks could have occurred, the court therefore unsealed the documents.¹⁹

Once unsealed, these documents became a valuable source of evidence for the debate on the nature of the Muslim Brotherhood's presence in Canada. MAC's internal emails and documents, as reported in detail in the CRA investigation, provide unique insights into the inner workings of a prominent Brotherhood legacy organization in the West and its relationship with mother groups in the Middle East. They are rare primary sources that reveal internal thinking and external relations with a level of granularity and transparency that is very rare.

Several important caveats should be mentioned. First, the evidence reported by CRA should be duly contextualized. In its report, the agency provided the entire body or parts of MAC's emails. Even when full correspondence is provided, the language used—no matter how suggestive might seem—requires interpretation within its proper context, which is not always accessible. In substance, while the evidence is at times very suggestive, it should not be interpreted as definitive.

Second, this report takes no position in the CRA audit and its case against MAC. Assessing the accuracy of CRA's preliminary findings against MAC is beyond the

¹⁷ Ibid.

¹⁸ Ibid.

¹⁹ Muslim Association of Canada v. Attorney General of Canada, 2023 ONSC 1923.

scope of this work. Needless to say that the authors of this paper fully abide by the sacrosanct principle of the presumption of innocence.

Third, the authors acknowledge MAC's legitimate concerns that revealing some information from the document might pose some risks. Although the Ontario Superior Court of Justice denied MAC's request to seal the documents, the authors have decided to include only names of publicly well-known leaders of MAC and to exclude any sensitive information (addresses, phone numbers, etc.) of any individual.

Finally, the internal MAC documents uncovered by the CRA unquestionably provide some interesting pieces of evidence regarding MAC's relationship to the Muslim Brotherhood. However, this evidence does not allow for a definitive assessment of those relationships. Moreover, while some of the dynamics observed in the CRA's findings appear consistent with patterns seen in Brotherhood legacy groups in many Western countries, it remains unclear whether these dynamics are unique to MAC and Canada, or if they reflect broader trends throughout the West.

The Evidence

As said, CRA's investigation of MAC focuses on various aspects. Many of the financial and reporting irregularities alleged by CRA are not of immediate concern for this report, which instead focuses on the evidence linking MAC and the Muslim Brotherhood.

Proving that connection is the core of the CRA's case, as the agency opened and concluded its investigation based on the belief that MAC did not "demonstrate that it is constituted and operated exclusively for charitable purposes, and that it devotes its resources to its own charitable activities carried on in furtherance thereof."²⁰ Rather than for charitable purposes, the only necessary ones that would allow a Canadian entity to operate as a registered charity, the CRA determined that MAC was advancing "non-charitable purposes," namely those of the "Muslim Brotherhood organization."²¹

In the documents that accompanied and closed its investigation, the CRA delved extensively into the crucial distinction between two related dynamics that are at the center of its case. One scenario, the CRA argues, is that of an entity that is inspired

²⁰ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 124.

²¹ Ibid., pp. 127-129.

by the Muslim Brotherhood's ideology and principles but whose sole goal is delivering charitable benefits. This is an acceptable dynamic, one that would not lead the CRA to strip the entity of its charitable status. The other scenario, which would make the CRA revoke MAC's charitable status, involves an entity that acts not just inspired by the Brotherhood's ideology but in furtherance of the Brotherhood as an organization.

The CRA's case revolves around this distinction. Therefore, the CRA repeatedly inquired about MAC's ideology and what it meant when it indicated that it followed the ideology of the Muslim Brotherhood and its founder Hassan al-Banna. MAC, in fact, had in years before the CRA investigation openly acknowledged ideological connections to the Brotherhood and Al-Banna. For example, on the FAQ section on its website, while answering the question *What is the relationship between MAC and the Muslim Brotherhood?* MAC provided the following clarifications:

Much of the philosophy and vision of the Muslim Association of Canada derives from the heritage of the Muslim Brotherhood. Our commitment to the model of individual self-development expressed in communal organization is based largely on the vision of the Muslim Brotherhood and Hasan Al-Banna. While the Muslim Association of Canada does not represent the Muslim Brotherhood, it is important to describe here in some detail what we believe are the areas of shared heritage.

We believe that Hasan Al-Banna attempted to revive, among Muslims, the understanding of Islam in a moderate comprehensive manner. In other words, he tried to revive Islam in a manner that would best approximate what Islam would have looked like had the Prophet of Islam, Muhammad, lived and preached Islam in our own time. Furthermore, Al-Banna succeeded in putting together a dynamic organizational structure that brought that understanding to life. Islam, after the efforts of Al-Banna and his brothers, came out of the domain of personal worship and into the arena of public policy. Muslims emerged from a mindset characterized by feelings of inferiority and uncertainty to one of clarity and confidence.

It is now 75 years since Al-Banna initiated that blessed effort. The efforts of the Muslim Association of Canada are separate from the writings and organization of Al-Banna by time and space [...]. However, we believe that the efforts of Al-Banna and subsequent generations of the Muslim Brotherhood remain the truest reflection of Islamic practice in the modern era.²²

²² "FAQ Section," MAC official website. Archived version, <https://web.archive.org/web/20130113093152/http://www.macnet.ca/English/Pages/FAQ.aspx> (Accessed: November 13, 2024).

The CRA asked MAC for more specifics about its relationship with the Brotherhood, what adhering to its principles meant and how that policy differed from furthering the goals of the Brotherhood as an organization. MAC argued that accusations of links to the Brotherhood that had surfaced in Canadian media were unfair and that the media “was mixing the philosophy of the Muslim Brotherhood with the Organization.”²³ In several communications with the CRA, MAC leadership stressed that “it intended to alter this perception by focusing on its adoption of the ideology of the Muslim Brotherhood and affirming the absence of an association with the Muslim Brotherhood organization.”²⁴

“MAC categorically denies that it has any connection with any Muslim Brotherhood outside of Canada or that it receives guidance from any organization,” wrote MAC’s legal representative in a 2018 letter to the CRA. The letter went on to explain that “MAC was always envisioned to be a Canadian organization with no attachment to any other organization or entity” but that MAC’s “modern roots can be traced to the vigorous intellectual revivalist effort that took hold in Muslim societies starting in the early twentieth century.” “Within the context of Islamic societies and by extension the Muslim communities in the West,” it continued, “the ‘Muslim Brotherhood’ represents far more than an Egyptian movement or organization, but a school of thought and well-articulated community development framework. It was through this prism that the original preamble of MAC was written.” “However,” it concluded, “as the organization grew in size and influence, and with the rise of the Islamophobia, together with events occurring in the Middle East post-the Arab Spring era, it became clear that the ‘Muslim Brotherhood’ label could be misunderstood, or misinterpreted and can lead to unintended confusion and associations. After such process, it was concluded that it is best to define the organization in terms of the core ideas of Imam Al-Banna rather than just the ‘Muslim Brotherhood’ philosophy.”²⁵

With these words, MAC’s letter explained its decision, taken at a September 2015 Board of Directors retreat, to amend its bylaws and remove all references to the Brotherhood. Since then, MAC has defined its understanding of Islam as “one of balance and moderation, constructive engagement in society, focus on personal and communal empowerment, and establishing value-based organizations, as articulated in the writings of the renowned reformist, Imam Hasan Al-Banna.”²⁶

²³ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 133.

²⁴ Ibid.

²⁵ Ibid., pp. 133-135.

²⁶ “About us.” MAC official website, <https://www.macnet.ca/about-mac/> (Accessed: November 13, 2024).

The CRA reportedly pressed MAC leadership to obtain clear explanations on its ideological and organizational ties to the Brotherhood on multiple occasions, but “the response the CRA received from the head office was less than clear,” and “when pressed on the subject, the Organization [MAC] failed to provide clarity.”²⁷ In its conclusion, the CRA therefore argued that:

...There appears to be a significant difference between what the Organization [MAC] represents it stands for and the activities that it appears to conduct. During the audit interview, the Organization’s Executive Director noted that the media was mixing the Muslim Brotherhood philosophy/school of thought with the Muslim Brotherhood organization. However, based on the information available to the CRA, it appears as though many of the Organization’s activities appear to be in furtherance of the Muslim Brotherhood organization, and the extent to which they occur, would constitute the advancement of a non-charitable, collateral, purpose.²⁸

In substance, the CRA is convinced that MAC is not just inspired by the ideas of Hassan al-Banna, but that it regularly conducts a multiplicity of activities that show that it acts to further the goals of the Muslim Brotherhood as an organization. Such actions violate the Canadian legal requirement that entities registered as charities must have charity as their sole goal.

The CRA went on to substantiate its decision with hundreds of pages in which its analysis is backed up by a copious amount of direct evidence retrieved in its lengthy review of MAC’s emails, bank account and other sources. This voluminous body of evidence could be divided in three categories, each of which the CRA uses to support its claim that MAC is not just inspired by Al-Banna’s ideas, but operates as an extension of the Muslim Brotherhood branches in the Arab world.

1. Direct involvement of key MAC leaders in activities of the Egyptian Muslim Brotherhood

In its review of the case, the CRA stated that it “is not typically concerned with the activities of directors/employees outside of the Organization, as they are usually personal in nature.” But, added the agency, “when the beliefs of a director, or employee, begin to affect or influence the Organization and manifest themselves in activities of the Organization, this can raise concerns if it negatively impacts the Organization

²⁷ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 128.

²⁸ Ibid., p. 129.

or exposes the Organization to increased risk where charitable resources may be used to undertake activities that do not support charitable purposes.”²⁹

This concern appears to be central to the MAC investigation, as the CRA claimed to have “identified several individuals who are clearly engaging in activities that would be considered in support of the Muslim Brotherhood organization.” The CRA proceeded to detail an extensive pattern of top MAC officials serving in some of the highest-ranking positions within the Egyptian Muslim Brotherhood and argued that their involvement “appears to be manifesting itself in the activities and decisions made within” MAC.³⁰ In substance, not only were several top MAC leaders active in the Egyptian Brotherhood, but their involvement had a substantial impact on MAC.

The CRA provided several examples to illustrate this pattern. Particularly telling is the case of Wael Haddara, who, in 2012, while serving as MAC president, began to work on the presidential campaign of Mohammed Morsi, the then-Egyptian Muslim Brotherhood candidate. According to the CRA, “rather than announcing his intention to participate in the Morsi campaign and resign from the Organization’s board, Dr. Haddara attempted to hide his involvement in the Morsi campaign from the public.”³¹

To substantiate this claim, the CRA reported several internal emails among MAC leaders attempting to diffuse the potential repercussions. The backlash stemmed from a picture of Haddara standing behind Morsi, posted on June 12, 2012, by the Muslim Brotherhood’s Freedom and Justice Party (FJP) on its Facebook page. The image was later shared on MAC’s Facebook page by a MAC member and subsequently reposted by others. The emails show Haddara and other MAC leaders scrambling to limit the damage. They first noted that “the good news is that the picture has been wiped from the FJP, MAC and personal pages” and that “the pics were up from around 9pm-6am EST,” suggesting a potentially limited diffusion. Moreover, in another email Haddara suggested a response to potential inquiry that should have said that “MAC is not aware of Dr. Haddara’s personal activities, but he is away in Egypt for personal reasons.” “The next level,” Dr. Haddara added, “would be I am there in my personal capacity through a friend who is working on the campaign.” The CRA noted that other emails from Haddara indicate that the Morsi team was trying “to be creating disinformation about Dr. Haddara’s involvement in the campaign.”³²

²⁹ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 135.

³⁰ Ibid.

³¹ Ibid.

³² Ibid., p. 136.

In December 2012, MAC announced that Wael Haddara had stepped down from the board of directors and his position as president. Yet, according to the CRA, Haddara maintained his membership in MAC and “continued to contribute to high level discussions about the direction of the Organization.” By then, Haddara had become not only a close advisor to then President Morsi but, according to UN documents consulted by the CRA, “was one of the select few listed as an ‘Alternative Representative for the government of Egypt.’”³³ Notably, Wael Haddara’s brother, Yasser, who had served as MAC vice-president, also served in the Morsi government as communications aide.³⁴ Similarly, MAC Director of Education and Communications Khaled Al-Qazzaz also served as Foreign Relations Coordinator in the Freedom and Justice Party and subsequently in the Office of President Morsi.³⁵

The CRA dissected the Brotherhood connections of another top leader of MAC, Sharaf Sharafeldin. According to the CRA, Sharafeldin was also involved in the Morsi campaign and him and Wael Haddara “were among a group of individuals who appeared to be strategizing for Mr. Morsi’s campaign for President in Egypt.” Moreover, an extensive review of his emails led the CRA to argue that “the leadership of the Muslim Brotherhood appears to exhibit some authority over Mr. Sharafeldin.”³⁶

For instance, the CRA reported communications between Sharafeldin and Mahmoud Ezzat, a top Egyptian Brotherhood official who became the group’s Supreme Guide in August 2013. In an email sent to Sharafeldin on May 17, 2013, another MAC member relayed, “Dr. Ezzat wanted me to remind you of the feedback on nominations,” and followed up with a reminder the following day. As the CRA notes, “it is unclear as to why Mr. Sharafeldin would be communicating with the [then] Deputy General Guide of the Muslim Brotherhood, and why Dr. Ezzat would be asking for Mr. Sharafeldin feedback on nominations.”³⁷

The CRA audit also found multiple emails addressed to Sharafeldin originating from top Brotherhood leaders in Europe and the Middle East. In particular, Sharafeldin,

³³ Ibid., p. 382.

³⁴ See for example: “Mursi works at barracks, unclear if can leave: aide.” Reuters. July 3, 2013, <https://www.reuters.com/article/idUSBRE9620VT/> (Accessed: November 13, 2024), and “Mursi barred from travel, his advisor says ‘military coup underway.’” Al Arabiya, July 3, 2013, <https://english.alarabiya.net/News/middle-east/2013/07/03-Military-coup-underway-in-Egypt-Mursi-banned-from-travel> (Accessed: November 13, 2024).

³⁵ Shadi, Bushra, “Former aide to ousted Egyptian president Mursi released from jail: relatives.” Reuters, January 11, 2015. Retrieved from: <https://www.reuters.com/article/idUSKBN0KK0PH/> (Accessed: November 13, 2024); “Executive Director” Institute for Religious and Socio-Political Studies, https://i-rss.org/rushmore_teams/khaled-alqazzaz/ (Accessed: November 13, 2024).

³⁶ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 137.

³⁷ Ibid.

recurrently received invitations to attend high-level conferences with leaders of the Muslim Brotherhood from all over the world.³⁸ According to the CRA, the invitations came directly from Mahmoud el-Abiary,³⁹ who occupies a prominent role in the Egyptian Brotherhood's milieu in London, one of the group's main hubs since the fall of the Morsi regime.⁴⁰

The CRA's audit also coincided with the heightened tensions during the war in Syria. At that time, MAC's president also received numerous emails requesting financial support or calling for the organization of popular committees in Canada to support the cause. The emails were sent by Mohammad Riad al-Shaqfeh,⁴¹ former Supreme Guide of the Syrian Muslim Brotherhood and Ali al-Bayanouni,⁴² head of the political bureau of the Syrian Muslim Brotherhood until 2013, when he was replaced by MAC's former director, Hassan Hachimi.⁴³

The CRA concluded that "it is concerning that Mr. Sharafeldin appears to receive regular invitations from a Senior member of the Muslim Brotherhood, for apparent Muslim Brotherhood conferences with Muslim Brotherhood leaders from all over the world, and yet Mr. Sharafeldin suggests to the CRA that the Organization [MAC] has no connections to foreign Muslim Brotherhood organizations."⁴⁴

2. Support to local Muslim Brotherhood-linked organizations

In its report, the CRA also highlighted a pattern of support on the part of MAC of various Canadian-based organizations closely associated with the Egyptian Muslim Brotherhood, namely the Ottawa-based Egyptian Canadian Coalition for Democracy (ECCD) and the Montreal-Based Egyptian Canadian Home Organization (ECHO),⁴⁵ both part of the Egyptian Revolutionary Council (ERC).⁴⁶ The CRA provided ample information showing that both organizations had been set

³⁸ Ibid., 138.

³⁹ Ibid., 138-139.

⁴⁰ For further information see Vidino, Lorenzo (2017): The Muslim Brotherhood in Austria. Program on Extremism, The George Washington University and Universität Wien,; <https://extremism.gwu.edu/sites/g/files/zaxdzs2191/f/MB%20in%20Austria-%20Print.pdf> (Accessed: November 13, 2024).

⁴¹ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 139-140.

⁴² Ibid., p. 167.

⁴³ Ibid., p. 402.

⁴⁴ Ibid., p. 139.

⁴⁵ Ibid., p. 143.

⁴⁶ Ibid., p. 163.

up by members and supporters of the Egyptian Brotherhood and have a long history of organizing activities in support of the group.

The CRA noted that audit documentation showed that MAC “is actively supporting” both groups in a variety of ways, including providing free usage of MAC’s facilities. Moreover, several MAC directors, officials and members held senior positions in the ECCD. “The unpaid use of Organization’s premises,” stated the CRA, “and the extent of cross membership appears to indicate that the Organization is not only aware of the activities of these groups, but is also supportive of their overriding purposes.”⁴⁷

The CRA audit also analyzed the relationship between MAC and the International Relief Fund for the Afflicted and Needy, Canada (IRFAN-Canada). IRFAN was an organization which allegedly aimed to provide humanitarian aid and relief to those in need, but had its charity status revoked in 2011 by the CRA.⁴⁸ In 2014, the CRA determined that IRFAN had transferred over 14.6 million dollars to “operating partners that were run by Hamas officials” and the government of Canada listed it as a terrorist entity.⁴⁹

Prior to its charity suspension, between 2001 and 2010, MAC had provided IRFAN with more than \$295,000 in funding.⁵⁰ It is also worth noting that some of MAC’s “most prominent members, directors and officials” occupied key positions in IRFAN.⁵¹ MAC then repeatedly stated that it stopped supporting IRFAN when its charity status was revoked in 2011.⁵² Yet, an analysis of the CRA’s audit documentation reveals that the relationship between MAC and IRFAN not only continued after the suspension of IRFAN’s charity status, but also persisted even after it was designated as a terrorist organization.

According to the CRA audit, between 2011 and 2014, a period during which IRFAN enjoyed no charity status, MAC continued to support it in different ways. These included using its electronic resources to further IRFAN’s interests and agenda,

⁴⁷ Ibid., p. 143.

⁴⁸ “International Relief Fund for the Afflicted and Needy Canada (IRFAN-Canada) has status revoked.” Canada Revenue Agency, Government of Canada. April 11, 2011, https://www.canadiancharitylaw.ca/blog/international_relief_fund_for_the_afflicted_and_needy_canada_irfan-canada_h/ (Accessed: November 13, 2024).

⁴⁹ Appendix G- JFHS and IRFAN-CANADA ties to Hamas. Canada Revenue Agency, Government of Canada, https://www.canadiancharitylaw.ca/uploads/Appendix_G_AFL_IRFAN.pdf (Accessed: November 13, 2024).

⁵⁰ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 160.

⁵¹ Ibid.

⁵² Brian Dali “Canadian Muslim group linked to terror financing denies wrongdoing.” Toronto Sun, January 29, 2015, <https://web.archive.org/web/20150405195706/https://torontosun.com/2015/01/29/canadian-muslim-group-linked-to-terror-financing-denies-wrongdoing> (Accessed: November 13, 2024).

allowing it to organize events on MAC's premises, promoting its programs and providing it with the appropriate context to raise funds.⁵³ As per CRA's audit regarding MAC's way of proceeding during that period, "MAC appears to have allowed collection boxes for the International Relief Fund for the Afflicted and Needy (IRFAN) to be on display at some of its functions after the government of Canada had listed it as a criminal entity."⁵⁴

An email from a member of MAC's Executive Council to Sharaf Sharafeldin dated August 2013—a period during which IRFAN's charity license was revoked for supporting Hamas—sheds light on MAC's way of proceeding when it came to IRFAN fundraising in its facilities:

[...] The policy is that all collection done in our centers, and by extension our events, are done by MAC and the funds then transferred to the charity by electronic transfer or cheque. Having organizations collecting for Afghanistan and other places put us in gray area...

...historically IRFAN used to collect from many years before, so we let them under special arrangement to do it very low key - but this was very specific circumstance and we already have an established relationship but we limited their scope to the most confined space possible.⁵⁵

3. Membership transfer

The CRA also inquired how individuals become members of MAC. The organization's Executive Director explained that "members are identified through different channels, including schools, universities, mosques, general activities, asking people, and some self-identify. Then the prospective members undertake an education program from one to three years [...]." ⁵⁶ He identified a lengthy process of probation and evaluation that bears a strong resemblance to the processes of the Muslim Brotherhood in the Arab world but that, *per se*, does not prove that MAC is inserted in the Muslim Brotherhood's transnational family.⁵⁷

⁵³ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, pp. 160-161.

⁵⁴ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, 2023 ONSC 5171, p. 7.

⁵⁵ "Fwd: Please advise: Non profit organisations collecting donations at festival?" Email from Anakua Nakua to Sharaf Sharafeldin. August 2, 2013. As quoted in Court File No CV-22-00679625-0000. Toronto Superior Court of Justice, p. 161.

⁵⁶ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 141.

⁵⁷ For further context see: Op. Cit. Khalil al Anani. Pp. 67-81.

However, a review of MAC's emails yielded evidence suggesting that membership can be easily transferred from MAC to Muslim Brotherhood organizations in other parts of the world and vice versa. This strongly suggests that MAC is not just ideologically inspired by the Brotherhood but is, instead, part of a global family tied by organizational cooperation. In the words of the CRA:

A review of the Organization's records appears to indicate that membership in the Organization is not only transferrable to organizations outside of Canada, but that members of other organizations, in other countries, appear to be granted membership in the Organization on the basis of their membership in the foreign organization.⁵⁸

The CRA provided several examples,⁵⁹ including:

- A woman who was sitting in “regular usra [the core unit of the Muslim Brotherhood] in Egypt” and who was accepted as a regular member once she relocated to Windsor, Ontario;
- An individual described as a “member in Lebanon” who joined MAC’s Calgary chapter;
- An individual also described as a “member in Lebanon” and who “appeared to have fast-tracked membership” in MAC;
- MAC received a recommendation letter for membership in MAC’s Calgary chapter “for an individual who appears to have been going through the stages of membership—having completed the preparatory stage and ready for the academic one—in one of the Gulf states” which indicated that the prospective applicant had read “Membership into the Muslim Brotherhood” by top Syrian Muslim Brotherhood scholar Said Hawa;
- An email dated January 2014 that describes a MAS member as having “transferred from MAS [Muslim American Society, the US equivalent of MAC whose affiliation to the Brotherhood was outlined above] in Detroit to Edmonton’s chapter;

Conversely, MAC members could easily transfer their membership to foreign organizations. The CRA listed these examples:⁶⁰

⁵⁸ Op. Cit. Muslim Association of Canada v. Attorney General of Canada, Court File No. CV-22-00679625-0000, p. 142.

⁵⁹ Ibid.

⁶⁰ Ibid., p. 142-143.

- A July 2012 email in which a MAC member writes, “We request official transfer for our membership to Cairo, Egypt”;
- Meeting minutes from a 2013 Waterloo chapter meeting in which it is written to “provide transfer letter” for a MAC member moving to the US and seeking to join the Muslim American Society;
- An August 2014 email which asks, “For a MAC member moving to the US, is there any protocol to introduce them to MAS?,” to which MAC’s Executive Director replied: “Yes, we give them a letter and we can contact the chapter or national if needed.”

The CRA analyzed these dynamics with these words:

t is not entirely clear how the Organization, which purports to be entirely Canadian based with no foreign activities, is able to transfer membership to and from foreign organizations. Considering the Organization’s leadership’s interaction with Muslim Brotherhood leaders, it would appear reasonable to conclude that the transfer of membership is possible due to the Organization’s close association with these seemingly foreign Muslim Brotherhood organizations.⁶¹

Conclusion

The CRA concluded its report by stating that “the audit found that the Organization appears to conduct and support activities that further the advancement of the Muslim Brotherhood organization.” That means that, according to the CRA, MAC has not operated exclusively for charitable purposes, and the agency therefore assessed that “there may be grounds for revocation of the charitable status of the Organization.”⁶²

The CRA’s audit also extensively analyzed MAC’s financial growth —a 400% budget increase in nine years—⁶³ and assessed that MAC had committed another violation of regulations related to charities as it advanced an “unstated, collateral, no-charitable purpose,” namely, the accumulation of real estate property. The CRA also identified other irregularities, including failure to conduct due diligence, carrying out activities contrary to public policy, foreign influence, deceptive fundraising practices, and lack of transparency with foreign donors. These matters are not of

⁶¹ Ibid., p. 143.

⁶² Ibid., p. 148.

⁶³ Ibid.

interest for this report and, exactly like the accusations of connections to the Muslim Brotherhood, the authors take no position on the legal merits of CRA's case.

However, there is no question that the evidence related to the links between MAC and the Muslim Brotherhood is of great interest to anyone seeking to understand the relation between so-called Brotherhood legacy groups in the West and the mother groups in Egypt and other Arab countries. The prevailing consensus has long been that Brotherhood legacy groups in the West have historical and ideological connections to the mother groups but that they operate independently from them. Many argue that it is unfair to even refer to their Brotherhood connections, as they are a thing of the past and these groups have evolved in ways that make them completely different from the Brotherhood in the Arab world in terms of views and goals.

Yet, the evidence uncovered by the CRA during a very long, intrusive and meticulous audit of MAC, the largest Brotherhood legacy organization in Canada, seems to show otherwise. Basing its assessment on thousands of internal communications, documents and bank account records, the CRA reached the conclusion that MAC was operating to advance not just the Brotherhood's ideology but also the goals of the organization of the Muslim Brotherhood. The CRA even suggests that the evidence it uncovered "appear[s] to indicate that the leadership of the Muslim Brotherhood appears to exhibit some authority over" MAC's top leadership.⁶⁴

Indeed, the evidence uncovered by the CRA points to dynamics that surprise even longtime observers of the Muslim Brotherhood in the West who had always been skeptical about said groups' independence. For instance, the fact that many top leaders of MAC served in the Morsi government in Egypt and were actively involved in pro-Brotherhood organizations in Canada is neither surprising nor unique. It reflects a dynamic common to most Western countries and one that has always suggested a degree of connectivity between the East and the West. However, the evidence uncovered by the CRA appears to suggest an even greater level of coordination, with constant communication and requests for action coming from the East towards their counterparts in the West—or, as the CRA refers to it, "authority over."

Even more surprising and telling is the ease in membership transfer. Multiple emails show that transferring membership from one branch of the Brotherhood in the Middle East to MAC and vice versa was a process that MAC handled regularly and that was as routine as that of, let's say, a student transferring from one campus to

⁶⁴ Ibid., 137

another within the same university system. This process demonstrates a level of connectivity between Brotherhood branches that goes against the notions of separation and independence. It also supports the conclusion that MAC should be considered a Brotherhood organization, and not just an organization inspired by the teachings of the Brotherhood's founder.

As stated, the legal implications of the CRA's audit are to be determined and the authors take no position on it. But, from the point of view of those seeking to better understand how the Muslim Brotherhood in the West works, the CRA's findings are groundbreaking. It remains to be assessed whether these findings are limited to MAC and to Canada, or are indicative of broader dynamics common to other Western countries. For obvious reasons, the CRA did not attempt to answer that question and focused only on MAC. It did, however, tangentially indicate that the Muslim American Society (MAS, MAC's equivalent in the US) is part of the facilitated membership transfer scheme MAC engaged in, providing some indication that the system that allows Brotherhood members to move from one branch to the other is not limited to Canada. But, beyond that, it was not the CRA's task to document anything beyond the narrow focus of its investigation on MAC.

It is therefore a matter for scholars to try to understand if the evidence collected by the CRA points to a Canadian anomaly or conversely, to a broader, more generalized situation. Should the former be the case, MAC would be an exception, potentially the only or one of the few Brotherhood legacy organizations in the West to have this kind of connectivity with Brotherhood organizations in the Arab world. An alternative read would be that the dynamics exposed by the CRA investigation are not unique to MAC and Canada, but are common throughout the West, the only difference being that a governmental authority conducted an in-depth investigation into the matter and made the results available to the public. Without further evidence to support either view, one cannot make a definitive assessment. However, the evidence emerging from the Canadian investigation is unquestionably an important addition to a more complete understanding of how the Muslim Brotherhood in the West works.



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