

42948191

Publisher's Note

2022 – Release 1

Previous release was 2021–2

From Your Library:

<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

Innes Tax Evasion

Highlights

Below are highlights of the release.

- **Chapter 5 — Evidence:** *Canada (National Revenue) v. BMO Nesbitt Burns Inc.*, whether BMO Nesbitt Burns Inc. should be compelled to disclose a Master Summary Pricing Model during the course of an audit.
- **Chapter 7 — Sentence:** *R. v. MacDonnell* was added for fraud, whether a sentence under two years custody would be within the range and therefore open to a Conditional Sentence Order.
- **Appendix A:** Selected sections of the *Income Tax Act* have been updated.

THOMSON REUTERS CANADA Customer Support
1-416-609-3800 (Toronto)
1-800-387-5164 (Elsewhere in Canada/U.S.)
Fax 1-416-298-5082 (Toronto)
Fax 1-877-750-9041 (Toll Free Canada Only)
E-mail Customer.Support.LegalTaxCanada@TR.com
This publisher's note may be scanned electronically and photocopied
for the purpose of circulating copies within your
organization.

- **Appendix F — Information Circulars & GST/HST Memoranda:**
 - Information Circular 76-12R8, Applicable Rate of Part XIII Tax;
 - Information Circular 82-6R13, Clearance Certificate;
 - List of Registered Foreign Charitable Organizations Outside Canada that have Received a Gift from Her Majesty in Right of Canada has been updated; and
 - Information Circular 98-1R8, Tax Collections Policies.