

Publisher's Note

2019 – Release 1

Previous release was 2018–2

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Innes Tax Evasion

Highlights

This release adds or updates the following:

- **Chapter 7 — Sentence:** A sentencing decision, *R. v. Sharma*, has been added involving a soon to be 60-year-old accountant convicted of fraud in connection with tax returns prepared for his clients.
- **Chapter 8 — Investigative Techniques:** Commentary has been added discussing *Canada (National Revenue) v. Atlas Tube Canada ULC* where the Crown sought a compliance order under subsection 237.1(1) of the *Income Tax Act* to compel the production of a draft due diligence report in connection with a transaction involving Atlas.
- **Chapter 9 — The Charter:** Includes the single most important case of *R. v. Mariani* where the court dealt with an audit of the accused followed by the execution of a search warrant and the laying of charges under the *Income Tax Act* and the *Excise Tax Act*. The accused argued unsuccessfully that the audit offended the *Jarvis* principle.

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- **Appendix F:**
 - List of Registered Foreign Charitable Organizations that have Received a Gift from Her Majesty in Right of Canada has been updated.
 - Information Circular 97-2R17 has been replaced by Information Circular 97-2R18.