

TABLE OF CONTENTS

PREFACE TO SECOND EDITION.....	v
A NOTE ON SOURCES.....	vii
ACKNOWLEDGEMENTS.....	ix
TABLE OF CASES.....	xiii
CHAPTER 1 — INTRODUCTION	1-1
CHAPTER 2 — PROCEDURE	2-1
CHAPTER 3 — PARTIES.....	3-1
CHAPTER 4 — ELEMENTS OF OFFENCES	4-1
CHAPTER 5 — EVIDENCE	5-1
CHAPTER 6 — DEFENCES	6-1
CHAPTER 7 — SENTENCE.....	7-1
CHAPTER 8 — INVESTIGATIVE TECHNIQUES	8-1
CHAPTER 9 — THE CHARTER.....	9-1
APPENDIX A — SECTIONS 231 TO 231.5 AND SECTION 232 OF THE <i>INCOME TAX ACT</i>	20-1
APPENDIX B — SECTIONS 326 TO 332 OF THE <i>EXCISE TAX ACT</i>	30-1

Table of Contents

APPENDIX C — PENAL AND RELATED PROVISIONS IN FEDERAL
FISCAL STATUTES 40-1

APPENDIX D — PENAL AND RELATED PROVISIONS IN PROVINCIAL
AND TERRITORIAL LEGISLATION..... 50-1

APPENDIX E — INTERPRETATION BULLETINS 60-1

APPENDIX F — INFORMATION CIRCULARS 140-1

APPENDIX G — INVESTIGATION POLICY 2010-6 — ACQUIRING
INFORMATION FROM THE TAXPAYERS, REGISTRANTS AND THIRD
PARTIES..... 500-1

APPENDIX H — CRA AUDIT MANUAL — 10.0 CONDUCTING THE
AUDIT 600-1

INDEX..... 310-1