

THE ROYAL TRUST COMPANY, MONTREAL

For the purpose of any proceedings taken under this Act, the facts necessary to establish compliance on the part of the Minister with the provisions of this section as well as default hereunder shall be sufficiently proved in any court of law by the affidavit of the Commissioner of Taxation or any other responsible officer of the Department of Finance. Such affidavit shall have attached thereto as an exhibit a copy or duplicate of the said letter.

Compliance of Minister with Act to be proved by affidavit.

- (2) (a) The Minister may require the production, or the production on oath, by the taxpayer or by his agent or officer, or by any person or partnership holding, or paying, or liable to pay, any portion of the income of any taxpayer, of any letters, accounts, invoices, statements and other documents.

Production of letters, accounts, etc.

- (b) The Minister may require and demand the production, or the production on oath, by any person, or by his agent, or officer, of any letters, accounts, invoices, statements financial or otherwise, books or other documents, held by such person, agent or officer, for the purpose of arriving at the tax believed to be payable by any other person, and the same shall be produced within thirty days from the date of mailing of such demand.

Production of letters, books, etc. by person, or agent or officer to prove tax payable by another.

- (c) Every person who, in whatever capacity acting, is in receipt of any money, thing of value, or of profits, or gains arising from any source, of or belonging to any other person shall, when required to do so by notice from the Minister prepare and deliver to the Minister any information required, within thirty days from the date of the mailing of such notice.

Persons in receipt of money, etc., of another, to produce information required.

- (3) Any officer authorized thereto by the Minister may make such inquiry as he may deem necessary for ascertaining the income of any taxpayer, and for the purposes of such inquiry such officer shall have all the powers and authority of a commissioner appointed under Part I of the *Inquiries Act*, Revised Statutes of Canada, 1906, chapter one hundred and four.

Inquiry as to income

- (4) If a taxpayer fails or refuses to keep adequate books or accounts for Income Tax purposes, the Minister may require the taxpayer to keep such records and accounts as he may prescribe.

Books of account must be kept

9. (1) For every default in complying with the provisions of the next preceding section, the persons in default shall each be liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues.

Penalty

- (2) Any person making a false statement in any return or in any information required by the Minister, shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both fine and imprisonment.

False statements

Penalty