

Federal Court



Cour fédérale

**Date: 20090512**

**Docket: T-96-09**

**Ottawa, Ontario, May 12, 2009**

**PRESENT: The Honourable Mr. Justice Shore**

**BETWEEN:**

**MINISTER OF NATIONAL REVENUE**

**Applicant**

**and**

**TIMOTHY WINTER**

**Respondent**

**ORDER**

**UPON APPLICATION**, pursuant to section 231.7 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5<sup>th</sup> Supp.) (Act) by the Minister of National Revenue, for an Order compelling Mr. Timothy Winter to provide documents sought by the Minister under section 231.2 of the Act; and

**AND UPON** hearing from counsel for the Minister and reading the filed affidavits;

**THIS COURT ORDERS that** within 30 days of the date hereof, Mr. Winter shall provide to the Minister for purposes pursuant to the administration and enforcement of the *Income Tax Act*, pursuant to the provisions of section 231.2 thereof,

- a) Income Statement Reconciliation for each of the three businesses to ensure that all the expenses claimed are related to earning the particular business income;
- b) Purchasing and selling documents for 1600 Regional Road, Brantford, Ontario; 90 Erie Avenue, Brantford Ontario; 162 Nelson Street, Brantford, Ontario;
- c) Bank statements, cancelled cheques and deposit slips for all the businesses and personal Bank accounts;
- d) Sales invoices, purchase vouchers and expense receipts;
- e) Supporting documents of purchase and expense payments such as credit card statements, visa statements;
- f) Vehicle logbook for business purposes; and
- g) Books and records of income and expenses related to the Respondent's rental business, such as:
  - i) Rental agreements/contracts;
  - ii) Mortgage agreements and annual mortgage statements for rental properties;
  - iii) Expense receipts related to the rental income; and
  - iv) All summaries, ledgers or working papers prepared by the Respondent's accountant or by the Respondent relating to the Respondent's business and rental properties.

**THIS COURT FURTHER ORDERS** costs payable to the Applicant.

“Michel M.J. Shore”

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Judge