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STEP Canada Tax Technical Committee



SCC Rules on Third Party Penalties under Income Tax Act

On July 31, 2015, the Supreme Court of Canada held, in *Guindon v. Her Majesty the Queen*, 2015 SCC 41 that the imposition of penalties under section 163.2 of Canada’s Income Tax Act (“Tax Act”) on third parties involved in the making of false statements does not involve the commission of an offence and therefore does not attract constitutional protections that are normally afforded to those accused of criminal offences.

STEP Canada would like to thank Salvatore Mirandola of Borden Ladner Gervais LLP, who prepared a summary of key issues of interest to STEP members.

Please click [here](#) to access the PDF, or visit the www.step.ca Press Room at your convenience.

Please note this summary was first published by Tax Analysts.

About STEP Canada:

The Society of Trust and Estate Practitioners is the leading international organization for trust and estates professionals. Headquartered in London, England, it has more than 20,000 members worldwide in 95 countries.

STEP Canada, founded in 1998, has 2,200 members with branches in the following cities and regions: Atlantic, Montreal, Ottawa, Toronto, Winnipeg, Calgary, Edmonton, Vancouver and chapters in London & Southwestern Ontario, Okanagan Valley and Saskatchewan. STEP is a multi-disciplinary organization with the most experienced and senior practitioners in the field, including: lawyers, accountants, financial planners, insurance advisors and trust professionals. They provide domestic and international advice on trust and estates, including planning, administration and related taxes.

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