

Federal Court



Cour fédérale

Date: 20180501

Docket: T-578-18

Toronto, Ontario, May 1, 2018

PRESENT: The Honourable Madam Justice Heneghan

BETWEEN:

MINISTER OF NATIONAL REVENUE

Applicant

and

BREWERS RETAIL INC.
(O/A THE BEER STORE)

Respondent

ORDER

UPON application of the Minister of National Revenue under subsection 289(3) of the *Excise Tax Act*, RSC 1985, c E-15, as amended, and subsection 231.2(3) of the *Income Tax Act*, RSC 1985, c 1 (5th Supp), as amended, for judicial authorization to impose on the Respondent requirements to provide information and documents relating to unnamed persons;

AND UPON reviewing the material filed by the Minister;

AND UPON being satisfied that the statutory conditions of paragraphs 289(3)(a) and 289(3)(b) of the *Excise Tax Act* and paragraphs 231.2(3)(a) and (b) of the *Income Tax Act* for authorizing the requirements have been satisfied in that:

- a) the group of unnamed persons is ascertainable; and
- b) the requirements are made to verify compliance by persons in the group with their duties and obligations under the *Excise Tax Act* and the *Income Tax Act*;

THIS COURT ORDERS that the Minister is authorized to impose on the Respondent requirements relating to the unnamed persons in the form attached hereto:

- (a) for the identities of the unnamed persons and for related documents for the period October 1, 2017 to December 31, 2017, by notice from the Minister issued under subsection 289(1) of the *Excise Tax Act* and subsection 231.2(1) of the *Income Tax Act*;
- (b) for the identities of the unnamed persons and for related documents, on a quarterly basis, for the period January 1, 2018 to December 31, 2022, by notice from the Minister issued under subsection 289(1) of the *Excise Tax Act* and subsection 231.2(1) of the *Income Tax Act*;
- (c) retroactively, for the names of the unnamed persons and related documents already issued to TBS in 2017; and
- (d) no order as to costs.

WITNESSETH / CERTIFY that the above document is a true copy of the original issued out of / MAY 01 2018 on the day of MAY 01 2018 A.O. 20 Dated this day of 20

“E. Heneghan”
Judge

MICHAEL PACE
REGISTRY OFFICER
AGENT DU GREFFE