

Federal Court



Cour fédérale

Date: 20130619

Docket: T-2045-11

Citation: 2013 FC 684

Toronto, Ontario, June 19, 2013

PRESENT: The Honourable Mr. Justice Zinn

BETWEEN:

THE MINISTER OF NATIONAL REVENUE

Applicant

and

**THE MONEY STOP LTD and
TEL SUTHERLAND**

Respondents

REASONS FOR ORDER AND ORDER

[1] Paragraph 6 of my Order dated February 7, 2013 [the Sentencing Order] reads as follows:

6. If the Minister informs the Court by affidavit that the respondents have not provided the information and documents set out in paragraph 2 of this Order within 30 days from the date of service of this Order and that the respondents have not arranged with the Minister for an oral examination under oath with respect to their ability to produce those documents and information, and the respondents have not satisfied the Court in accordance with paragraph 4 of this Order, then the Court shall issue a warrant for the

imprisonment of Tel Sutherland until the Minister informs the Court by affidavit that the respondents have provided all of the information and documents set out in paragraph 2 of this Order, or a term of three (3) years, whichever is earlier. Such term shall run consecutive to any other term of imprisonment imposed by this Order.

[2] The respondents failed to produce the documents and information ordered to be produced by them and accordingly, a warrant for the imprisonment of Tel Sutherland was issued by the Court on April 15, 2013. As a consequence, Tel Sutherland was imprisoned and the Court is informed that he is currently imprisoned at the Bowden Institution in Innisfail, Alberta.

[3] On June 17, 2013, counsel for the Minister of National Revenue sent a letter to the Court stating, in part, that “the respondents have now provided all of the information and documents set out in paragraph 5 of the Sentencing Order [dated February 7, 2013] and paragraph 2 of the Contempt Order [dated July 4, 2012]. Enclosed with that correspondence is an affidavit of Terry Lee, an auditor at Canada Revenue Agency in its Edmonton Tax Services Office sworn June 14, 2013. Mr. Lee attests that he has “now received all of the outstanding Information and Documents [ordered by the Court to be produced by the respondents], the last of which was received by me on June 14, 2013.”

[4] In accordance with paragraph 6 of the Sentencing Order, the Court is satisfied that the Minister has informed the Court by affidavit that the respondents have provided all of the information and documents set out in paragraph 2 of the Sentencing Order and, accordingly, The Money Stop Ltd. and Tel Sutherland have met all of the conditions necessary for the release of Tel Sutherland from imprisonment.

[5] Accordingly, Tel Sutherland is ordered to be released from imprisonment.

ORDER

THIS COURT ORDERS that:

1. The respondents have met all of the conditions necessary for the release of Tel Sutherland from imprisonment;
2. Bowden Institution is hereby ordered to release from imprisonment, without condition, Tel Sutherland; and
3. The Minister of National Revenue is to inform the Court when Tel Sutherland has been released from imprisonment.

"Russel W. Zinn"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: T-2045-11

STYLE OF CAUSE: THE MINISTER OF NATIONAL REVENUE v
THE MONEY STOP LTD AND TEL SUTHERLAND

MOTION DEALT WITH IN WRITING WITHOUT APPEARANCE OF COUNSEL

**REASONS FOR ORDER
AND ORDER:** ZINN J.

DATED: June 19, 2013

WRITTEN REPRESENTATIONS BY:

Wendy Bridges FOR THE APPLICANT

Nil FOR THE RESPONDENTS

SOLICITORS OF RECORD:

WILLIAM F. PENTNEY FOR THE APPLICANT
Deputy Attorney General of Canada
Edmonton, Alberta

- NIL - SELF-REPRESENTED
RESPONDENTS