

IN THE SUPREME COURT OF NOVA SCOTIA  
IN BANKRUPTCY AND INSOLVENCY  
**Citation:** Brannen (Re), 2007 NSSC 349

**Date:** November 28, 2007

**Docket:** B 30228

**Registry:** Halifax

District of Nova Scotia  
Division No. 4 - Yarmouth  
Court No. B 30228  
Estate No. 51-917041

**IN THE MATTER OF THE BANKRUPTCY OF  
KEMPTON TRENT BRANNEN**

---

**LIBRARY HEADING**

---

**Registrar:** Richard W. Cregan, Q.C.

**Heard:** November 23, 2007

**Written Decision:** November 28, 2007

**Subject:** Discharge of bankrupt.

**Summary:** The bankrupt, a fisher, had made an assignment in bankruptcy in 1992. A substantial portion of his debts was income tax. Later he engaged with other fishers in a conspiracy to deal in illegal lobsters.

The Canada Revenue Agency made a substantial assessment against him for income tax on the earnings from this activity. This followed with his current bankruptcy. His Trustee recommended that his discharge be suspended for three months,

the usual time for second bankrupts. CRA and the Superintendent's office recommended that his discharge be suspended up to two years during which he would file monthly statements, pay surplus income and comply with the requirements of the *Income Tax Act*, all in the interest of his rehabilitation. He undertook to make sure his employer would make appropriate deductions for income tax from his pay.

**Issue:** Whether his undertaking would be sufficient to assure his rehabilitation.

**Result:** The court was satisfied that it was and granted his discharge suspended for three months.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION  
QUOTES MUST BE FROM THE DECISION, NOT THIS LIBRARY SHEET***