



1 THE COURT: In terms of sentencing, the only  
2 thing, it seems to me, that is of interest here is that  
3 the accused file his income tax returns for 1995, '96,  
4 and '97, and a statement of assets and liabilities.  
5 Any penalty is simply to get him, to do that. If he  
6 made no money, he'll pay no tax.

7 The minimum fine is a thousand dollars. There  
8 will be a thousand-dollar fine imposed on each count.  
9 There is nothing by way of default provided and I don't  
10 propose to make any.

11 The alternative consideration is to impose a term  
12 of imprisonment. I note that the accused has been in  
13 custody for a lengthy period of time, but it hasn't  
14 been strictly related to these charges. There are  
15 other charges, I understand, pending. Looking at this  
16 in isolation, it would be inappropriate to impose  
17 imprisonment, though perhaps not for a second or third  
18 refusal.

19 There will also be an order going requiring the  
20 accused to make the necessary filings. Is there a time  
21 limit for that?

22 MS. BELLEROSE: I'm not sure, Your Honour. I'm  
23 not clear about that.

24 MR. BRYDON: I'm not totally organized in my  
25 material, Your Honour.

26 THE COURT: Well, I'll simply say forthwith  
27 and assume that a reasonable interpretation is put on

1           that. You're a cynic, Mr. Brydon.

2           MR. BRYDON:                   This is true.

3           THE COURT:                   Do you want a specific period?

4           MR. BRYDON:                   Thirty days, Your Honour.

5           THE COURT:                   I'm thinking more like of 30.

6           MR. BRYDON:                   Thirty-three, Your Honour.

7           THE COURT:                   He's got three years to do.

8           MR. BRYDON:                   He's going to end up making them  
9           up out of his head. I don't think it's going to take  
10          that long.

11          THE COURT:                   Thirty days.

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14                                   Certified pursuant to Practice  
15                                   Direction #20 dated December 28, 1987

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17                                   \_\_\_\_\_  
18                                   Jane Romanowich  
19                                   Court Reporter

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