

**Date: 20061219**

**Docket: T-2101-06**

[UNREVISED ENGLISH CERTIFIED TRANSLATION]

**Ottawa, Ontario, December 19, 2006**

**PRESENT: The Honourable Mr. Justice Shore**

**BETWEEN:**

**MINISTER OF NATIONAL REVENUE**

**Applicant**

**and**

**GMAC LEASECO CORPORATION**

**having its most recent place of business at  
1601 Lower Water Street, Summit Place  
Halifax, Nova Scotia  
B3J 3P6**

**ORDER**

**UPON** the application of the Minister of National Revenue on Tuesday, December 19, 2006, at 9:30 a.m. at the Federal Court;

**AND UPON** hearing the submissions of counsel for the Minister and reviewing the documentary evidence filed;

**THE COURT IS CONVINCED THAT:**

1) The requirements have been met for granting an order under section 231.7 of the *Income Tax Act*, requiring the Respondent to provide information or documents sought by the Minister under subsection 231.2(1) of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Suppl.). These requirements are as follows:

- a. the Respondent is required under subsection 231.2(1) of the *Income Tax Act* to provide the information and documents sought by the Minister;
- b. the Respondent did not provide the information and documents sought by the Minister;
- c. the information and documents sought by the Minister are not protected from disclosure by solicitor-client privilege.

2) In this case, it is appropriate to order, under section 231.7 of the *Income Tax Act*, that the Respondent provide the following information and documents sought by the Minister under subsection 231.2(1) of the *Income Tax Act*:

- a. The monthly payment amount for the Chevrolet S10, 2003, registration no. 1GCDT19X43878713, rented by the company 9064-6829 Québec Inc.;
- b. The transit number and address of the financial institution through which the monthly payment for the Chevrolet S10, 2003, registration no. 1GCDT19X43878713, is made by the company 9064-6829 Québec Inc.;

3) The Respondent did not provide the information and documents to the Minister;

4) Solicitor-client privilege cannot be cited with regard to information and documents within the meaning of subsection 232(1) of the *Income Tax Act*.

**THE COURT ORDERS**, pursuant to section 231.7 of the *Income Tax Act*, that (1) the Respondent comply with the notice issued by the Minister and shall forthwith, and in any event not later than ten (10) days from the service of this order, provide the information and documents to a Canada Revenue Agency officer acting under the authority conferred by the *Income Tax Act* or other person designated by the Commissioner of Customs and Revenue.

(2) this order shall be personally served pursuant to Rule 130 of the *Federal Courts Rules*, SOR/98-106.

(3) **THE WHOLE** with costs.

“Michel M.J. Shore”

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Judge