

Citation: *R. v. McLaren*, 2011 YKTC 07

Date: 20091202
Docket: 08-00151
Registry: Whitehorse

IN THE TERRITORIAL COURT OF YUKON
Before: His Worship Justice of the Peace Cameron

REGINA

v.

GORDON MCLAREN

Appearances:
Ludovic Gouaillier
Norah Mooney

Counsel for the Crown
Counsel for the Defence

REASONS FOR SENTENCING

[1] CAMERON J.P.T.C. (Oral): Mr. McLaren has pled guilty to five counts under s. 238 of the *Income Tax Act*, R.S.C. 1985, c. 1 (5th Supp.). Essentially, he is pleading guilty to having failed to file, in a timely manner, his tax returns for the years 1997, 1998, 1999, and 2000, and that he filed late for the years 2001, 2002, 2003, 2004 and 2005.

[2] There is a joint submission for the minimum penalty per count, which is \$1,000, and the Court is in agreement with that penalty. I impose that penalty. It is a total of \$5,000. The Court is content that one year time to pay is not unreasonable.

[3] Further, the Court does make an order of compliance with regard to the 2008 returns, that they must be filed within 120 days, attention Barbara Fox, Canada Revenue Agency.

[DISCUSSION RE SIGNING DOCUMENTS AT COURT REGISTRY]

[4] MR. GOUAILLIER: In any event, it is true that Mr. McLaren should check with the Registry, and the Crown will direct a stay of proceedings to the remaining counts.

[5] THE COURT: The remaining counts are stayed.

CAMERON J.P.T.C.