

Ministry of Finance
Office of the Minister

Ministère des Finances
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Sessional Paper No. 444

444. Mr. McNaughton – Enquiry of the Ministry – Would the Minister of Finance disclose how many persons have been charged in 2015 for offences alleged to have been committed under the Estate Administration Tax Act, 1998. October 8, 2015.

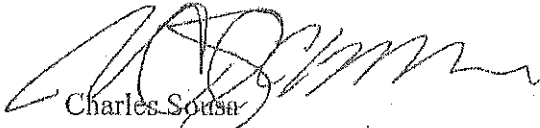
Response:

The Ministry of Finance uses an escalated compliance approach when administering the *Estate Administration Tax Act, 1998* (EATA).

Fines/jail sentences would only be considered in situations where a person knowingly makes false or misleading statements. In these situations, the ministry would typically pursue convictions through the courts and publicize the results to act as a deterrent on future behaviours.

These penalties would not be pursued where an estate representative exercised due diligence in completing the requirements under the EATA.

Sincerely,



Charles Sousa
Minister of Finance