

Ministry of Finance
Tax Compliance and Benefits
Division

Compliance Branch

33 King Street West
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Oshawa ON L1H 8H5

Ministère des Finances
Division de l'observation fiscale et
des avantages fiscaux

Direction de l'observation fiscale

33, rue King Ouest
CP 627
Oshawa ON L1H 8H5



September 19, 2019

Mr. Christopher [REDACTED]
[REDACTED]

Dear Mr. [REDACTED]

I am responding to recent correspondence addressed to The Honourable Rod Phillips, Minister of Finance, from yourself and [REDACTED] with respect to your concerns about tobacco inspections and investigations of [REDACTED]. In recent months, we have received several pieces of correspondence on this matter from you and Mr. [REDACTED], the most recent being a Fourth and Final Notice dated September 11, 2019. As the Ministry has previously advised, these documents have no legal effect and the Ministry will no longer be responding to them.

The alleged "trespass" events you wish to discuss pertain to raw leaf tobacco inspection activities undertaken by Ministry of Finance Fuel and Tobacco Tax Inspectors, which are authorized under the *Tobacco Tax Act*. These inspections led to assessments and charges under the *Tobacco Tax Act*. As these assessments remain open to objection and the charges are currently before the courts, it would not be appropriate for the Minister to meet with you to discuss them.

Regards,

A handwritten signature in black ink, appearing to read "CBAS", with a long horizontal stroke extending to the right.

Craig Blackwood
Senior Manager, Audit