The Superior Court of Québec rules that requirements to provide documents or information under section 231.2 of the Income Tax Act are unconstitutional and of no force and effect insofar as they relate to lawyers and notaries

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On April 28, 2005, the Chambre des notaires du Québec filed a petition to declare unconstitutional and of no force and effect requirements issued by the Canada Revenue Agency (CRA) under sections 231.2 and 231.7 as well as subsection 5 of section 232(1) of the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) (ITA) to obtain documents or information prima facie protected by professional secrecy.

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