

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

BETWEEN:

REGINA

RESPONDENT  
(Appellant by Cross-Appeal on Information 26418)

AND:

TREVOR RUSSELL HOLSWORTH

APPELLANT  
(Respondent on the Cross-Appeal)

**ORDER**

BEFORE THE HONOURABLE JUSTICE LYSTER IN NELSON, BRITISH COLUMBIA,  
ON MAY 10, 2022.

UPON APPEAL FROM CONVICTION of the Appellant imposed by the Honourable Judge Sicotte of the Provincial Court of British Columbia at Nakusp, on July 15, 2021, on all counts on Informations 26418 and 26419 (copies attached) coming on for hearing on December 3, 2021;

AND UPON HEARING from the Appellant (self-represented) and Esher Madhur, counsel for the Respondent;

AND UPON READING the materials filed in this matter;

AND ON JUDGMENT BEING PRONOUNCED ON THIS DATE;

THIS COURT ORDERS THAT THE APPEAL is allowed, the convictions set aside and a new trial ordered on all counts on both informations.

BY THE COURT,

DEPUTY REGISTRAR

APPROVED:

A handwritten signature in black ink, appearing to read 'Mark A. Erina', written over a horizontal line.

Mark A. Erina  
Counsel for the Respondent

Supreme Court File Nos.: 26418, 26419  
Nelson Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

REGINA

RESPONDENT  
(Appellant by Cross-Appeal on Information 26418)

v.

TREVOR RUSSELL HOLSWORTH

APPELLANT

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ORDER

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Public Prosecution Service of Canada  
British Columbia Regional Office  
12<sup>th</sup> Floor – 800 Burrard Street  
Vancouver, B.C. V6Z 2G7  
Tel.: (604) 290-4259  
Our File No. 4253796

**INFORMATION / DÉNONCIATION**

4861

Court Identifier:	4874: PRA				
Court File Number:	26418				
Type Reference:					
Inf. Seq Number:	1				
Agency File Number:	CCRP:CRA:19-HOL#1				
DNA:	<input type="checkbox"/>	SOR:	<input type="checkbox"/>	K File:	<input type="checkbox"/>

CANADA:  
PROVINCE OF BRITISH COLUMBIA  
PROVINCE DE LA COLOMBIE-BRITANNIQUE

This is the information of / Les présentes constituent la dénonciation de **Julie Tache**, a / un(e) Investigator (the "Informant" / le "Dénonciateur") of / de **Penticton**, British Columbia / Colombie-Britannique.

The informant says that the informant has reasonable and probable grounds to believe and does believe that / Le dénonciateur déclare qu'il a des motifs raisonnables et probables et croit effectivement que

**Count 1**

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, being an officer, director or agent of Kootenay Experience Ltd., did unlawfully direct, authorize, assent to, acquiesce in or participate in Kootenay Experience Ltd.'s failure to file a completed and signed Corporation Income Tax Return on Form T2, including schedules and the General Index of Financial Information (GIFI) for the period ending April 30, 2014 for Kootenay Experience Ltd., as required by a notice of requirement served by registered mail on the 23rd day of April, 2019, pursuant to the provision of section 231.2(1) of the Income Tax Act and thereby did commit an offence contrary to section 238(1) of the said Act.

**Count 2**

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, being an officer, director or agent of Kootenay Experience Ltd., did unlawfully direct, authorize, assent to, acquiesce in or participate in Kootenay Experience Ltd.'s failure to file a completed and signed Corporation Income Tax Return on Form T2, including schedules and the General Index of Financial Information (GIFI) for the period ending April 30, 2015 for Kootenay Experience Ltd., as required by a notice of requirement served by registered mail on the 23rd day of April, 2019, pursuant to the provision of section 231.2(1) of the Income Tax Act and thereby did commit an offence contrary to section 238(1) of the said Act.

**Count 3**

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, being an officer, director or agent of Kootenay Experience Ltd., did unlawfully direct, authorize, assent to, acquiesce in or participate in Kootenay Experience Ltd.'s failure to file a completed and signed Corporation Income Tax Return on Form T2, including schedules and the General Index of Financial Information (GIFI) for the period ending April 30, 2016 for Kootenay Experience Ltd., as required by a notice of requirement served by registered mail on the 23rd day of April, 2019, pursuant to the provision of section 231.2(1) of the Income Tax Act and thereby did commit an offence contrary to section 238(1) of the said Act.

INFORMATION / DÉNONCIATION

4861

Court Identifier:	4874: PRA
Court File Number:	26418
Type Reference:	
Inf. Seq Number:	1
Agency File Number:	CCRCP:CRA:19-HOL#1
DNA:	<input type="checkbox"/>
SOR:	<input type="checkbox"/>
K File:	<input type="checkbox"/>

CANADA:  
PROVINCE OF BRITISH COLUMBIA  
PROVINCE DE LA COLOMBIE-BRITANNIQUE

**Count 4**

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, being an officer, director or agent of Kootenay Experience Ltd., did unlawfully direct, authorize, assent to, acquiesce in or participate in Kootenay Experience Ltd.'s failure to file a completed and signed Corporation Income Tax Return on Form T2, including schedules and the General Index of Financial Information (GIFI) for the period ending April 30, 2017 for Kootenay Experience Ltd., as required by a notice of requirement served by registered mail on the 23rd day of April, 2019, pursuant to the provision of section 231.2(1) of the Income Tax Act and thereby did commit an offence contrary to section 238(1) of the said Act.

THE INFORMATION SWORN ON JANUARY 8, 2020 CONTAINS A TOTAL OF 4 COUNTS ON 2 PAGES.

SWORN / AFFIRMED BEFORE ME /  
ASSERMENTÉ / AFFIRMÉ DEVANT MOI  
ON / CE 8TH DAY OF / JOUR DE JANUARY, 2020  
AT / À PENTICTON  
BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE

Other Signer Wed Jan 8 2020 14:49:03	<i>Julie Taché</i>
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SIGNATURE OF INFORMANT /  
SIGNATURE DU DÉNONCIATEUR

Trevor Russell HOLSWORTH: Summons  
PROCESS / ACTE DE PROCÉDURE ISSUED

<b>P. Patton</b>	2020.01.08 14:49:19 -08'00'
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A JUSTICE OF THE PEACE IN AND FOR THE  
PROVINCE OF BRITISH COLUMBIA /  
UN JUGE DE PAIX DANS ET POUR LA  
PROVINCE DE LA COLOMBIE-BRITANNIQUE

<b>P. Patton</b>	2020.01.08 14:50:23 -08'00'
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A JUSTICE OF THE PEACE IN AND FOR THE  
PROVINCE OF BRITISH COLUMBIA /  
UN JUGE DE PAIX DANS ET POUR LA  
PROVINCE DE LA COLOMBIE-BRITANNIQUE

INFORMATION / DÉNONCIATION

Court Identifier:	4871: PRA
Court File Number:	26419
Type Reference:	
Inf. Seq Number:	1
Agency File Number:	CCRP:CRA:19-HOL#2
DNA:	<input type="checkbox"/>
SOR:	<input type="checkbox"/>
K File:	<input type="checkbox"/>

CANADA:  
 PROVINCE OF BRITISH COLUMBIA  
 PROVINCE DE LA COLOMBIE-BRITANNIQUE

This is the information of / Les présentes constituent la dénonciation de **Julie Tache**, a / un(e) **Investigator** (the "Informant" / le "Dénonciateur") of / de **Penticton**, British Columbia / Colombie-Britannique.

The informant says that the informant has reasonable and probable grounds to believe and does believe that / Le dénonciateur déclare qu'il a des motifs raisonnables et probables et croit effectivement que

Count 1

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, did unlawfully fail to comply with a notice served by registered mail on April 23, 2019, in that he failed to file a completed Individual Income Tax Return on form T1 for the 2015 taxation year, including a statement of income and expenses for each business activity carried on during that year as required pursuant to the provisions of section 231.2(1) of the Income Tax Act, and thereby did commit an offence contrary to section 238(1) of the Income Tax Act.

Count 2

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, did unlawfully fail to comply with a notice served by registered mail on April 23, 2019, in that he failed to file a completed Individual Income Tax Return on form T1 for the 2016 taxation year, including a statement of income and expenses for each business activity carried on during that year as required pursuant to the provisions of section 231.2(1) of the Income Tax Act, and thereby did commit an offence contrary to section 238(1) of the Income Tax Act.

Count 3

Trevor Russell HOLSWORTH, of New Denver, in the Province of British Columbia, on or about July 23, 2019, did unlawfully fail to comply with a notice served by registered mail on April 23, 2019, in that he failed to file a completed Individual Income Tax Return on form T1 for the 2017 taxation year, including a statement of income and expenses for each business activity carried on during that year as required pursuant to the provisions of section 231.2(1) of the Income Tax Act, and thereby did commit an offence contrary to section 238(1) of the Income Tax Act.

THE INFORMATION AFFIRMED ON JANUARY 8, 2020 CONTAINS A TOTAL OF 3 COUNTS ON 1 PAGE.

AFFIRMED BEFORE ME / AFFIRMÉ DEVANT MOI  
 ON / CE 8TH DAY OF / JOUR DE JANUARY, 2020  
 AT / À PENTICTON  
 BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE

Other Signer *Julie Tache*  
 Wed Jan 8 2020 14:52:29

SIGNATURE OF INFORMANT /  
 SIGNATURE DU DÉNONCIATEUR

Trevor Russell HOLSWORTH: Summons  
 PROCESS / ACTE DE PROCÉDURE ISSUED

**P. Patton** 2020.01.08 14:52:40  
 -08'00'

A JUSTICE OF THE PEACE IN AND FOR THE  
 PROVINCE OF BRITISH COLUMBIA /  
 UN JUGE DE PAIX DANS ET POUR LA  
 PROVINCE DE LA COLOMBIE-BRITANNIQUE

**P. Patton** 2020.01.08 14:53:17  
 -08'00'

A JUSTICE OF THE PEACE IN AND FOR THE  
 PROVINCE OF BRITISH COLUMBIA /  
 UN JUGE DE PAIX DANS ET POUR LA  
 PROVINCE DE LA COLOMBIE-BRITANNIQUE