

MBCA s.5.2 Penalty Recipient	If the Crown proceeds by way of summary conviction	If the Crown proceeds by way of indictment
Individuals	<p>first offence, a fine of not less than CAD 5,000 and not more than CAD 300,000 or to a term of imprisonment of not more than six months, or to both.</p> <p>Second or subsequent offence, a fine of not less than CAD 10,000 and not more than CAD 600,000 or to a term of imprisonment of not more than six months, or to both.</p>	<p>first offence, a fine of not less than CAD 15,000 and not more than CAD 1,000,000 or to a term of imprisonment of not more than three years, or to both.</p> <p>Second or subsequent offence, a fine of not less than CAD 30,000 and not more than CAD 2,000,000 or to a term of imprisonment of not more than three years, or to both.</p>
Small Revenue Corporation	<p>(to be determined by the court on a discretionary basis if the corporation's gross revenue is less than CAD 5,000,000 in the 12 months before the incident happened): first offence, a fine of not less than CAD 25,000 and not more than CAD 2,000,000. Second or subsequent offence, a fine of not less than CAD 50,000 and not more than CAD 4,000,000.</p>	<p>first offence, a fine of not less than CAD 75,000 and not more than CAD 4,000,000. Second or subsequent offence, a fine of not less than CAD 150,000 and not more than CAD 8,000,000.</p>
Other Persons-Entity that is not an individual or a Small Revenue Corporation	<p>first offence, a fine of not less than CAD 100,000 and not more than CAD 4,000,000.</p> <p>Second or subsequent offence, a fine of not less than CAD 200,000 and not more than CAD 8,000,000.</p>	<p>first offence, a fine of not less than CAD 500,000 and not more than CAD 6,000,000.</p> <p>Second or subsequent offence, a fine of not less than CAD 1,000,000 and not more than CAD 12,000,000.</p>