

# Index

*References are to sections of this book unless otherwise specified.*

**APA.** *See* **Transfer pricing**

**Access to Information Act,** 1.6

**Accountant's privilege,** 7.2, 7.8.3

**Accrual method of accounting**

- amended returns, 3.3

**Accrued interest,** 3.4.10

**“Active” business income**

- compared to “investment” income, 14.1.1

**Adjusted cost base**

- collection of tax, 8.1
- relief for estate of deceased taxpayer, 4.13

**Advance income tax rulings,** 1.6

- rulings, request checklist, 1.6

**Advanced life deferred annuity,** 3.4.24, 4.2.4, (Parts XI), App. 3

**Air Travellers Security Charge Act,** 13.1

**All due dispatch**

- excessive elections, App. 9
- generally, 9.2
- losses, Minister's determination of, 9.16
- Minister's duties, 9.1
- objection
- • consideration and disposition of, 10.9
- • time limits for serving notice of, 10.4
- reassessment
- • refund resulting from, 6.1
- • waiver filed prior to, 9.10.4
- withholding tax
- • timing, 4.2.1

**Alimony,** 14.2

**Allowances**

- retiring. *See* **Retiring allowance**

**Amalgamations.** *See under* **Corporations**

**Amateur athletic associations.** *See* **Canadian amateur athletic associations**

**Annuities**

- advanced life deferred annuity, 4.2.4
- disposition of interests in, 3.4.16
- income-averaging annuity payments, 3.4.9, 4.2.4
- • contracts, 4.2.6
- obligation to withhold tax, 4.2.4
- requirement to file information return, 3.4.9, 3.4.16
- returns for special taxes
- • non-residents, 3.4.5, (Part XIII), App. 3

**Anti-avoidance.** *See* **General anti-avoidance rule; Tax avoidance, aggressive transactions**

**Anti-terrorism legislation.** *See* **Charities Registration (Security Information) Act**

**Appeals.** *See also* **Objections**

- assessments, 9.8
- classification, 13.2.1
- collection action, effect on, 8.2, 8.3
- disposition of, 9.11
- Federal Court of Appeal
- • direct appeals, 15.2
- • general procedure judgments, 15.1.1
- • informal procedure judgments, 15.1.2

## Index

- • notice of appeal, 15.1.1
- • Tax Court of Canada, 15.1.1
- reassessment, 8.4, 9.8
- Tax Court of Canada. *See* **Tax Court of Canada appeals**
- Assessments**, 11.5.5. *See also*
- Reassessments**
  - certificate of non-payment obtained in collection actions, 8.4
  - consequential, 9.12
  - deemed made, 9.3, 10.3
  - delay, effect of, 9.2
  - fairness package, 9.13
  - incomplete, 9.4
  - incorrect, 9.4
  - judicial review of, 13.3.3
  - legislative provisions, 9.1
  - losses, determination of, 9.16
  - Minister, duties of, 9.1
  - multiple taxpayers, 14.2
  - net worth, 9.14
  - nil, 9.5
  - non-residents, 9.17
  - notice of. *See* **Notice of Assessment**
  - payment of tax after. *See* **Notice of Assessment**
  - quick, 9.5
  - security for amounts assessed, 4.13.1, 4.13.2, 6.1
  - tax deemed paid, 9.1
  - tax liability, 9.4
  - time limits
    - • consequential assessments, 9.13
    - • fairness package assessments, 9.13
  - trusts, 10.3
- Attribution rules**, 4.16.1, 4.16.2.1
- Audit and investigation**
  - books, 7.2
  - collection agreements, 7.9.1
  - constitutionality. *See* **Canadian Charter of Rights and Freedoms**
  - copies and compliance, 7.6
  - document
    - • defined, 7.2
    - • whether privileged in discovery, 7.8.1, 7.8.2
  - dwelling house, 7.4
  - evidence. *See* **Evidence**
  - field audit, 7.2
  - general anti-avoidance rule. *See* **General anti-avoidance rule**
  - informants. *See* **Offshore Tax Informant Program (OTIP)**
  - information
    - • demand for, 7.3
    - • disclosure of, 1.8
    - • exchanges of between revenue authorities, 7.9.1, 7.9.2
    - • foreign-based, 7.7
    - • treaty-based, 7.3.2
  - inquiry, 7.5
  - inspection, 7.2
  - legislative provisions, 7.1
  - privilege
    - • accountant's, 7.8.3
    - • consultants
      - • • client lists, 1.8, 7.2
      - • procedure, 7.8.2
      - • solicitor-client, 7.8.1, 7.8.2
      - • solicitor's opinion shared with others, 7.8.1
    - records, 7.2
    - search warrant, 7.4
    - • dwelling house, 7.2
    - • obtained on basis of incomplete disclosure, 7.4
    - • office, 7.2
    - seizure
      - • demand for information, 7.3
      - • inspect, right to, 7.4
      - • materials, retention of, 7.4
      - • plain view material, 7.4

## Index

- • solicitor-client privilege, 7.8.1, 7.8.2
  - tax treaties, 7.3.2, 7.9.2
  - Transfer Pricing Review Committee, 7.13
- Australia**
- administration of taxes
  - • role of Minister, 1.1
- Balance-due day**
- deemed realization of capital property, 4.5.6
  - defined, 4.5.1, 5.2
  - instalment payments
  - • farmers and fishermen, 4.5.4
  - interest payable, 5.3, 5.6
  - objection to assessment
  - • time limits, 10.3
  - security for departure tax, 4.13.2
  - special taxes
  - • corporations, App. 4
- Bank Act**, 8.5.1, 8.5.2
- “authorized foreign banks,” (Part XIII.1), App. 3, App. 4
  - security interest in withholdings, application to, 8.6
- Bankruptcy. See Bankruptcy and Insolvency Act; Corporations**
- Bankruptcy and Insolvency Act**
- audit and investigation
  - • demand for information, 7.3
  - collection actions
  - • certificate of non-payment, 8.4
  - • garnishment, 8.5.2
  - • seizure of property, 8.1
  - transferred property, 4.16.2.3
  - payment of tax
  - • amounts withheld, 4.2.1
- Bare trustee**
- payments subject to withholding, 4.2.1
- Base erosion and profit sharing (BEPS)**, 7.9.2
- Bearer coupons**, 11.1.4
- Beneficiaries**
- trusts. *See* **Trusts**
  - “specified beneficiary,” 3.6.1
- Blocked currencies**, 4.18
- Board of Referees**, 13.1
- Bonds**, 3.4.10
- Canada savings. *See* **Canada Savings Bonds**
- Books and records**
- audit and inspection of, 7.2
  - demand for information, 7.3
  - destruction of, 2.2
  - election expenses, 2.4
  - foreign affiliates. *See* **Foreign affiliates**
  - political party contributions, 2.4
  - requirement to keep, 2.1
  - retention periods, 2.2
- Branch surtax. See Surtax**
- British Columbia**
- Company Act, 4.4.2.1(d)
- Business and property income**
- fiscal period, 3.1, 3.1.2
- Business Corporations Act. See also Canada Business Corporations Act**
- Ontario. *See under* **Ontario**
  - Saskatchewan, 4.4.2.1(d)
- Business number**
- disclosure of, 1.8
  - improper communication of
  - • penalty, 12.3.8
  - information returns, 11.1.6
- CCPC. See Canadian-controlled private corporation**
- CCRA. See Canada Customs and Revenue Agency**

## Index

- CRA.** *See* **Canada Revenue Agency**
- Canada Border Services Agency**
- Customs Border Service, 1.2
  - Trade Administration Service, 1.2
- Canada Business Corporations Act**
- director
  - • defined, 4.4.2.2(b)
  - director's liability
  - • due-diligence defence, 4.4.2.2(d)
  - • limitation periods, 4.4.2.1(d)
  - solicitor-client privilege, 7.8.1
- Canada Child Tax Benefit.** *See* **Child Tax Benefit; Canada Revenue Agency**
- Canada Customs and Revenue Agency**
- Commissioner of Customs and Revenue, role of, 1.1
  - conversion from Revenue Canada, 1.1
  - Minister of National Revenue, role of, 1.1
  - pandemic, and, 1.10
  - structure, 1.1, 1.2
- Canada Elections Act,** 2.4
- Canada Pension Plan**
- appeals from tax court
  - • judicial review, 15.1.2
  - books and records
  - • retention and destruction of, 2.2
  - certificate of non-payment, 8.4
  - disclosure of information, 1.8
  - returns for special taxes
  - • non-residents, (Part XIII), App. 3
  - payment of tax
  - • amounts withheld, 4.2.1, 4.2.6
  - • • failure to remit, 11.5.3
  - • • non-residents, 4.3
  - tax court appeals under, 13.1, 13.2.2
- Canada recovery dividend,** (Part VI.2), App. 3, 5.3
- Canada Revenue Agency.** *See also* **Canada Customs and Revenue Agency**
- institution of, 1.2
  - Policy and Planning Branch, directory of, Appendix, pg 681
  - tax services offices and tax centres, Appendix, pg 669
- Canada Savings Bonds,** 3.4.18
- Canadian amateur athletic associations,** 15.2, 15.3
- books and records, 2.1
  - fiscal period, change in, 3.1.7
  - information returns. *See* **Information returns**
  - penalties, 11.6
- Canadian Bill of Rights,** 7.7, 12.7, 15.3
- Canadian Charter of Rights and Freedoms**
- appeals to tax court
  - • general procedure, 13.3.5
  - • informal procedure, 13.3.4
  - • jurisdiction of court challenged, 13.1
  - CRA breach of
  - • remedies against
  - • • exclusion of "tainted evidence," 7.3.1
  - • • stay of proceedings, 7.3.1
  - civil audit v. criminal investigation, 7.3.1
  - corporations, 7.3.1
  - demand for information from taxpayer
  - • criminal charges pending, 7.3
  - • criminal prosecution, 7.3.1
  - evidence, admissibility of, 7.3.1
  - search warrants, 7.3.1

## Index

- self-incrimination, right against, 7.3.1
- tax evasion, 7.3.1
- taxpayer, questioning of, 7.2
- unreasonable search and seizure
- • restrictions against, 7.2, 7.3.1, 7.4
- • right to be secure against, 7.3.1
- Canadian-controlled private corporation.** *See also Corporations; Trusts*
- instalment payments, 4.5.2
- reassessments
- • exception, 9.10.1, 9.10.2
- special refundable taxes, 6.2
- Canadian Cultural Export Review Board,** 1.8
- Canadian film or video production tax credit penalty.** *See Penalties*
- Canadian Wheat Board,** 5.5
- Capital cost allowance**
- books and records, retention of, 2.2
- claim for, 9.7, 9.10.3
- • disallowed by Minister, 11.2.4
- deemed disposition of property, 4.13
- non-residents
- • rent received on real property, (Part XIII), App. 3
- refund resulting from reassessment, 6.1
- Capital gains**
- deemed disposition of property, 4.13
- estates and trusts, 3.2.3
- lifetime exemption, 9.5
- miscalculation of, 9.10.3
- mischaracterized as income, 11.2.4
- refundable. *See Refunds*
- taxable, 3.3
- • instalment payments, 4.5.5
- transferred property, 4.16.2.1
- • attribution rules
- • • farm property transferred to child, 4.16.1
- waiver, taxpayer's filing of, 9.10.4
- Capital losses.** *See under Losses*
- Capital property.** *See also Capital gains; Depreciable property*
- books and records, retention of, 2.2
- deemed realization of, 4.5.6
- Carbon tax credit**
- GST, 6.1
- recovery of excess refund, 4.9
- Carry-back of deductions.** *See under Deductions*
- Carry-back of losses.** *See under Losses*
- Carter Royal Commission on Taxation,** 13.1
- Carved-out income** (Part XII.1), App. 4
- information returns. *See Information returns*
- Cash method of accounting**
- amended returns, 3.3
- Certificate of exemption**
- Minister's refusal to register application for, 15.2
- Certificate of non-payment of tax payable,** 8.4
- Certified films,** 3.4.22
- Charities**
- books and records, 2.1
- designation as registered charity, 15.2, 15.3
- direct appeal to Federal Court of Appeal, 15.2
- disclosure of information, 1.8
- donations to, 15.3
- • deductible. *See under Deductions*

## Index

- fiscal period, change in, 3.1.7
- information returns, 3.4.15
- penalties. *See* **Penalties**
- records, requirement to keep, 2.1
- revocation of registration, 15.3
- returns for special taxes
  - • non-residents
  - • • exemptions, (Part XIII), App. 3
  - tax on (Part V), App. 3, App. 5
- Charities Registered Disability Savings Plans**, 4.2.4, 4.10
- Charities Registration (Security Information) Act**, 15.2
- Charter**. *See* **Canadian Charter of Rights and Freedoms**
- Chattels, seizure of**, 8.7
- Child Tax Benefit**
  - applied to reduce liability, 6.1
  - disclosure of information, 1.8
  - overpayments, refund of, 5.4
  - penalty. *See* **Penalties**
- Civil penalties**. *See* **Penalties**
- Civilian War Pensions and Allowances Act**
  - tax court appeals under, 13.1, 13.2.2
- Civilian War-Related Benefits Act**
  - appeals from tax court
  - • judicial review, 15.1.2
- Clawback**, (Part I.2), App. 3. *See also* **Old Age Security Act**
- Clearance certificate**, 4.15.3
- Collection**
  - agreements. *See* **Collection agreements**
  - “amount payable,” defined, 8.4
  - • certificate of non-payment, 8.4
  - *Bankruptcy and Insolvency Act*. *See* **Bankruptcy and Insolvency Act**
  - chattels. *See* **Chattels, seizure of**
  - constitutionality, 8.1
  - *Crown Liability and Proceedings Act*, application of, 8.1.1
  - foreclosure, 8.8
  - fraudulent preferences, 8.1
  - garnishment. *See* **Garnishment**
  - jeopardy provisions, 6.1, 8.3, 13.1
  - • “reasonable grounds to believe,” meaning of, 8.3
  - legislative provisions, 8.1
  - restrictions, 8.2
  - security for payment, 8.1
  - set-off, 8.1, 8.2, 8.5.4
  - source withholdings. *See* **Source withholdings**
  - statutory trust, 8.6
  - tax treaties, 8.9
  - • retroactive application of, 8.9
- Collection agreements**
  - federal-provincial, 1.9
  - payment of tax. *See* **Payment of tax**
  - revenue authorities, 7.9.1
- “Collection-commencement day”**
  - defined, 8.2
- Combines Investigation Act**, 7.1
- Common Reporting Standard (CRS)**, 7.9.2
- Commissioner for Federal Judicial Affairs**, 13.1
- Commissions**, 4.2.4
- Companies’ Creditors Arrangement Act**
  - certificate of non-payment, Minister’s registration of, 8.4
  - limitation periods
  - • collection, 8.1.1
- Company Act**
  - British Columbia, 4.4.2.1(d)
- Complaint**. *See* **Information or complaint**
- Confidentiality**, 1.8, 13.5.7

## Index

- Conspiracy**, 12.3.5
- Constitution Act, 1867**, 1.1
- collection of tax outside Canada, 8.9
  - garnishment of property, 8.1, 8.5.2
  - Ministerial powers of collection, 8.1
- Construction payments**, 3.4.31
- Contingent dates**. *See* **Limitations and contingent dates**
- Contra interest**, 5.5
- instalment payments, 4.5.5
- Convention on Mutual Assistance on Tax Matters**, 7.9.2
- Corporate distributions tax** (Part II.1), App. 4
- information returns. *See* **Information returns**
- Corporations**
- amalgamations, 3.1.7
  - bankruptcy, 3.1.7
  - books and records, 2.2
  - collection in jeopardy provisions, 8.3
  - control, change in, 3.1.7
  - co-operatives, 4.5.3
  - deductions claimed. *See* **Deductions**
  - directors' liability. *See* **Directors' liability**
  - dissolution of, 13.3.1
  - dividend refund, 4.5.3
  - electronic filing. *See* **Electronic filing**
  - filing requirements, 3.2.2
  - fiscal period, 3.1, 3.1.7
  - information returns. *See* **Information returns**
  - in-house counsel, 7.8.1
  - instalment payments. *see* **Instalment payments**
  - interest payments
    - • “balance-due day,” 5.2
    - investment corporation, 4.5.3
    - labour-sponsored venture capital, 6.2
    - large. *See also* **Large Corporations**
      - • defined, 10.6
    - liability of directors and officers, 4.4, 12.5
    - mutual fund. *See* **Mutual fund corporations**
    - non-resident, 6.3
    - non-resident-owned investment, 4.5.3, 6.2, 9.1
    - partnerships, *See under* **Partnerships**
    - penalties, 11.2.2, 11.2.3
    - professional corporation, defined, 3.1.2
    - refunds, 6.1
    - solicitor-client privilege, 7.8.1
    - special taxes, payment of, 4.22, (Part I.3), (Part II.1), App. 4
    - taxation year, 3.1.7
    - winding up, 3.1.7
- Costs**, 13.5.6
- Courts Administration Service**
- institution of, 13.1
- Courts administration**, Appendix, pg 639 *et seq.*
- Credit unions**, 4.5.3
- Criminal Code**
- aiding and abetting criminal activity, 12.5
  - audits and investigations
    - • search warrants
      - • • lawyer's documents, 7.8.1, 7.8.2
      - • • seizure of “plain view” material, 7.4
  - offences
    - • charge of fraud outweighing charge of evasion, 12.3.4

## Index

- sentencing
- • distinguished from s. 243 of *Income Tax Act*, 12.9.1
- • summary conviction, 12.7
- Criminal offences.** *See* **Offences**
- Cross-border electronic funds transfers**, 7.10
- Crown debts**, 6.1
- Crown Liability and Proceedings Act.** *See under* **Collection**
- Cultural property**
  - deductions. *See* **Deductions**
  - disposed of by public authorities (Part XI.2), App. 4
  - information returns. *See* **Information returns**
- Cultural Property Export and Import Act**
  - disclosure of information, 1.8
  - objections
  - limits on right to object, 10.2
  - tax court appeals under, 13.1
- Customs Act**, 11.2.4, 13.1
- Customs and Excise Act, 1867**, 1.1
- Death benefit**, 4.2.4
  - defined, 4.2.4
- Deceased persons**
  - deemed disposition of property, 4.14
  - destruction of records, 2.2
  - filing requirements, 3.2.4
  - stock options, 4.14
  - taxation year, 3.1.1
- Deductions**
  - amended returns, 3.3
  - capital cost allowance. *See* **Capital cost allowance**
  - capital losses, 3.3, 5.7
  - • allowable, 9.10.2
  - carried back, 3.3, 4.5.5
  - • instalment payments, 5.7
  - • interest payable, 5.6
  - • overpayment of tax resulting from, 5.4
  - • reassessment, 9.7, 9.10.2
  - carried forward, 4.5.5
  - charitable donations, 3.3, 5.7
  - corporations, 5.7
  - cultural properties, 3.3, 5.7
  - death of taxpayer, 3.3, 9.10.2
  - dispute settled out of court, 13.4
  - farm losses, 3.3, 5.7
  - foreign tax credit, unused, 3.3, 5.7
  - gifts, 5.7, 9.10.2
  - interest expense
    - • tax on, (Part XIII.1), App. 4
  - investment tax credits, unclaimed, 3.3, 5.7
  - meal expenses, 14.1.1
  - net capital losses, 5.7
  - non-capital losses, 5.7
  - pension plan contributions, 5.7, 9.10.2
  - personal property loss, 3.3, 5.7, 9.10.2
  - registered retirement savings plans, 3.3, 9.10.2
  - stock options, 3.1.1
  - union dues, 14.1.1
- Defences, directors' liability.** *See* **Directors' liability**
- Deferred profit-sharing plans**, 4.2.4
  - excess contributions (Part X.1), App. 4
  - information returns. *See* **Information returns**
  - interest. *See* **Interest**
  - interest payable, App. 5
  - Part X, App. 4
  - returns for special taxes
    - • non-residents, 3.4.5, (Part XIII), App. 3



## Index

- trusts governed by, 3.4.7
- Delay**
  - appeals, 13.5.3
  - assessments, 9.2
- Demand for information.** *See* **Audit and investigation**
- Demand for payment of tax.** *See* **Payment of tax**
- Demand to file return,** 3.2.6, 7.3, 7.3.1
- Department of Human Resources Development Act,** 1.8
- Depreciable property**
  - attribution rules, 4.16.1
  - books and records, retention of, 2.2
  - collection of tax, 8.1
  - deemed disposition of property, 4.13
- Digital platform operators,** 3.8
- Directors' liability,** 4.4
  - corporations, 12.5
  - • financial difficulty, 4.4.4
  - defences, 4.4.2
    - • constitutionality, 4.4.2.3
    - • delegation, 4.4.2.5
    - • due diligence, 4.4.2.2(c), 4.4.2.2(d), 11.1.2
    - • “inside” director, 4.4.2.2(d)
    - • invalid assessment, 4.4.2.1(c)
    - • lack of knowledge, 4.4.2.4
    - • limitation period, 4.4.2.1(d)
    - • no control, 4.4.2.2(c)
    - • not a director, 4.4.2.2(b)
    - • “outside” director, 4.4.2.2(d)
    - • procedural requirement not met, 4.4.2.1(a)
    - • soft membership, 4.4.2.2(d)
    - • wages not paid, 4.4.2.1(b)
  - fellow directors, responsibility for acts of, 4.4.3
  - independent contractors, 4.4.2.1(b)
  - offences [s. 242], 12.5
  - preventative measures, 4.4.6
  - procedure, 4.4.1
  - quantum, reduction in, 4.4.5
  - resignation of directors, 4.4.2.1(d)
- Disclosure of information,** 1.8
  - advance income tax rulings, 1.6
  - tax court appeals, 13.3.4
- Discovery.** *See* **Tax Court of Canada**
- Dividends.** *See also* **Refundable dividend tax on hand**
  - interest. *See* **Interest**
  - Canada recovery dividend (Part VI.2), App. 3
  - ownership certificate. *See* **Ownership certificate**
  - preferred share (Part IV.1), App. 4
  - private corporation, received by (Part IV), App. 4, App. 5, 9.1
  - refundable tax, 6.2
  - taxable preferred shares (Part VI.1), App. 4
- Document.** *See also* **Books and records**
  - meaning distinguished from “information,” 7.3
- Ecologically sensitive property,** 13.3.1, 13.6
- Education savings plan,** 15.2
- Election expenses and contributions,** 2.4
- Elections**
  - amended or revoked, 3.3.2
- Electronic filing**
  - defined, 3.2.1, 3.4.2
  - information returns, 3.2.3, 3.4.1
  - “tax preparer”, 3.2.1
- Electronic payment,** 4.1.1

## Index

- Employment earnings supplement**, 4.2.4
- Employment insurance.** *See also*  
**Employment Insurance Act**
- premiums
  - • clearance certificate, stipulations for issuing, 4.15.3
- Employment Insurance Act**
- books and records
  - • retention and destruction of, 2.2
  - certificate of non-payment, 8.4
  - disclosure of information, 1.8
  - payment of tax
  - • amounts withheld, 4.2.1, 4.2.4
  - • failure to remit, 11.5.3
  - tax court appeals under, 13.1, 13.2.2
  - • judicial review, 15.1.2
- Employment insurance premium tax credit**, 6.1
- Energy conversion programs**, 3.4.21
- Estate Tax Act**, 13.1
- Estates**
- clearance certificate, 4.15.3
  - filing requirements, 3.2.3, 3.4.5, 3.4.7
- Estoppel**, 1.7
- assessments and reassessments, 9.1
  - Declaration of Taxpayer Rights, 1.5
  - false statements or omissions
  - • penalties for, 11.2.4
  - tax court appeals, 13.3.3
  - • settlement out of court, 13.4
- European Convention on Human Rights**, 11.2.4
- Evidence**
- admissibility of, 7.2, 7.3.1
  - tax court appeals
  - • expert evidence, 13.5.4
  - • pre-trial, 13.5.1
- Excess refunds.** *See* **Refunds**
- Excessive elections** (Part III), App. 4
- information returns. *See* **Information returns**
- Excessive eligible dividend designations** (Part III.1), App. 3
- basic T2 return
- Exchequer Court**, 13.1
- Excise Act, 2001**, 1.1, 13.1
- appeals to Federal Court of Appeal, 15.1.2
- Excise Tax Act**, 13.1
- amounts withheld, 4.2.1
  - appeals to Federal Court of Appeal, 15.1.2
  - collection actions
  - • certificate of non-payment, 8.4
  - • garnishment, 8.5.2
  - estoppel, 1.7
  - Part IX provisions, 1.1
  - penalties
  - • failure to file or report, 11.1.1
  - tax court appeals under
  - • general procedure, 13.2.3
  - • informal procedure, 13.2.2
  - transferred property, 4.16.2.3
- Excluded activity**, 11.3.3
- Exemption certificate**, 15.2
- Expenses.** *See also* **Deductions; Losses; Refunds**
- child care, 3.4.27
  - construction activities, 3.4.31
  - contingent liabilities, 3.5
  - funeral, 3.4.27
  - job training, 3.4.27
  - legal, 3.4.27
  - meals, 14.1.1
  - property, 3.3
  - truck drivers, 11.2.4
  - union dues, 14.1.1

## Index

### **Explanatory notes, 1.4**

### **Fair market value**

- advance income tax rulings, 1.6
- deceased persons
- • deemed disposition of property, 4.13
- foreign reporting, 3.6.1
- foreign trusts, 11.1.12, 11.2.3
- non-arm's length transactions
- • reporting requirements, 3.4.6
- tax shelters, 3.5
- transferred property, 4.16.2.3
- • interest payable, 5.3

### **Fairness package**

- assessments. *See Assessments*
- limitation period, 9.13
- reassessments, 9.13

### **False statements and omissions**

- offences, 12.3.1
- penalties. *See Penalties*
- valuations, 11.3.4

### **Farm Debt Mediation Act, 8.1.1**

### **Farm Income Protection Act, 1.8**

### **Farm losses. *See under Losses***

### **Farm property. *See Property, transfer of***

### **Farm support payments, 3.4.28**

### **Farmers**

- block averaging, 3.2.6, 9.1
- instalment payments, 4.5.4
- • interest payable on, 5.5

### **Federal Court**

- judges, list of, Appendix, pg 649
- jurisdiction of, 13.1
- offices, list of, Appendix, pg 651

### **Federal Court Act. *See also Federal Courts Act.***

- collection actions
- • certificate of non-payment, 8.4

- court's jurisdiction re notice of assessment, 9.4

### • interest

- • unpaid tax, 5.3
- judicial review provisions, 13.3.3
- objection
- • time limits for serving notice of, 10.4
- tax court appeals
- • right of appeal to Federal Court of Appeal, 13.1, 13.6, 15.1.1

### **Federal Court of Appeal, 15.1.1**

- appeals to. *See Appeals.*
- creation of, 13.1
- judges, list of, Appendix, pg 657
- offices, list of, Appendix, pg 658

### **Federal Court Rules, 8.4, 13.5.2, 15.1.1, 15.1.2**

### **Federal Court-Trial Division, 13.1**

### **Federal Courts Act, chapter 15**

- assessment, notice of, 9.4
- tax court appeals
- • right of appeal to Federal Court of Appeal, 14.1.1, 14.2

### **Federal-Provincial Fiscal Arrangements Act**

- audits and investigations
- • agreements with provincial and territorial governments, 7.9.1
- disclosure of information, 1.8
- generally, 4.19

### **Federal-provincial tax collection agreements. *See Collection agreements***

### **Fees, 4.2.4**

### **Filing requirements. *See Income tax returns; Information returns***

### **Film or video tax credit, 4.5.3, 6.1**

### **Film production tax credit. *See Film or video tax credit***

## Index

- Financial Administration Act**, 13.1
- collection actions, 8.1
  - • set-off of wages, provisions for, 8.5.4
  - interest, remission of, 11.8
  - penalties, remission of, 11.8
  - refunds
  - • Crown debts, 6.1
  - • overpayments, remission of, 6.1
- Financial institutions**
- “authorized foreign banks”
  - • additional tax on (Part XIII.1), App. 3
  - capital tax (Part VI), App. 4
  - information returns. *See Information returns*
- First home savings account**
- information returns, 3.4.1, 3.4.36
  - trusts, 3.2.3
  - withholding, subject to, 4.2.4
- Fiscal period**, 3.1
- change in, 3.1
  - corporations. *See Corporations*
  - partnerships, 3.1, 3.1.3, 3.1.5
  - • membership during, 3.1.2
  - pre-1996, 3.1.2
  - sole proprietorship, 3.1.4
  - trusts, 3.1.2, 3.1.6
- Fisheries Act**, 7.3.1
- Fishermen**
- block averaging, 3.2.6, 9.1
  - instalment payments, 4.5.4
  - • interest payable on, 5.5
  - payment of tax
  - • election to withhold payments, 4.2.4
- Folios**, 1.4
- Foreclosure**, 8.7
- Foreign Account Tax Compliance Act (FACTA)**, 7.11
- exemptions, 7.11
  - FACTA agreement, 7.11
  - reporting requirements, 7.11
- Foreign affiliates**, 2.3
- books and records, 2.3
  - debt dumping rules, 6.3
  - information returns, 11.1.12
- Foreign exchange controls**, 5.5
- Foreign property**, 3.4.19
- information returns, 11.1.12
  - reporting requirements, 3.6.2
  - “specified,” 3.6.2
- Foreign reporting**, 3.6
- affiliates, 3.6.3, 3.6.5
  - • “reporting entity,” 3.6.3
  - country-by-country, 11.1.13
  - due-diligence exemption, 3.6.5
  - penalties
  - • failure to file information returns, 11.1.12
  - property, 3.6.2
  - trusts
  - • distributions from, 3.6.4
  - • loans to, 3.6.1
  - • “specified Canadian entity,” 3.6.4
  - • “specified foreign trust,” 3.6.1
  - • transfers to, 3.6.1
- Forward averaging**, 3.3
- France**
- tax treaty with Canada
  - • demand for information, 7.3.2
- Fraud**
- reassessment, 9.10.3
  - solicitor-client privilege, 7.8.1
- Fraudulent preferences. *See* Collection**
- GAAR. *See* General anti-avoidance rule**
- GST. *See* Goods and services tax**
- Garnishment**, 8.5.1

## Index

- legislative provisions, 8.5.1
- police, funds seized by, 8.5.5
- priority in respect of withholdings, 8.5.2
- procedure, 8.5.3
- registered retirement savings plans, 8.5.1
- seized funds, 8.5.5
- set-off, collection by, 8.5.4
- General anti-avoidance rule**
  - assessments, 9.15
  - audit process for, 7.9
  - avoidance transactions, 9.14
  - disclosure of information
    - • third parties, 1.8
    - • GAAR Committee, 7.12
  - objection
    - • limit on right of, 10.2
    - • notice of
      - • • time limits for serving, 10.4
  - tax court appeals
    - • right of appeal, 13.3.1
  - transfer of tax benefits, 4.16.2.2
- General Procedure Rules.** *See Tax Court Rules*
- Gifts**
  - deductions for. *See Deductions*
  - donated to government officials, 5.7, 11.2.3
  - taxed, 11.1.2
  - transfer of, 4.16.2.3
- Good faith reliance**, 11.3.3
  - excluded activity, 11.3.3
  - income tax returns, 11.2.4
- Goods and services tax**
  - Act. *See Excise Tax Act*
  - appeal procedure, 13.2.3
  - credits, 9.1
    - • applied to reduce liability, 6.1
    - • overpayments, refund of, 5.4
  - • penalty. *See Penalties*
- • recovery of excess, 4.9
- due-diligence defences, 4.4.6
- Tax Court of Canada, jurisdiction of, 13.1
- Government assistance**
  - withholding tax, 4.2.4
- Government publications**, 1.4
- Gross entitlements**, 11.3.5
- Gross negligence**, 11.2.4
  - false statement or omission amounting to, 11.2.1
- Home insulation programs**, 3.4.20
- In camera proceedings**
  - collection in jeopardy provisions, 8.3
  - search and seizure
    - • claim of privilege, 7.8.2
  - direct appeal to Federal Court of Appeal, 15.2
  - tax court appeals
    - • Charter restrictions, 13.5.7
- Income-averaging annuity contracts.** *See Annuities*
- Income splitting.** *See also Attribution rules; Property, transfer of*
  - split pension income, 4.2.3, 4.3
  - transfer of tax benefits
    - • child liable with parent, 4.16.2.2
- Income Tax Act**
  - Part I provisions, 1.1
  - 173(1), 14.1.1
  - 174(1), 14.2
  - 221(1) authorization to make regulations, 1.3
- Income Tax Advisory Board**, 13.1
- Income Tax Appeal Board**, 13.1
- Income Tax Folios**, 1.4
- Income tax management**, 1.1, 1.2

## Index

### **Income Tax Regulations, 1.3**

#### **Income tax returns**

- advanced life deferred annuity, (Part XI), App. 3
- amended, 3.3, 3.3.1
- demand to file, 3.2.6, 7.3.1
- electronic filing. *See* **Electronic filing**
- failure to file
  - offences, 12.2
  - penalties, 11.1.1
  - tax evasion, 12.3.4
- failure to sign, 3.2.1
- filing requirements, 3.2.1
  - corporations, 3.2.2
  - deceased persons, 3.2.4
  - demand by Minister, 3.2.6, 7.3
  - employee life and health trust, (Part XI.5), App. 3
  - estates, 3.2.3
  - individuals, 3.2.5
  - non-residents, 3.2.7, 3.4.5, 3.4.6
  - trusts, 3.2.3
  - waiver of filing date, 3.2.8
- foreign reporting. *See* **Foreign reporting**
- generally, 3.2.1
- good faith reliance on professional advice, 11.2.3
- information returns. *See* **Information returns**
- Minister, duties of, 9.1
- prescribed form, 3.2.1
- standard of care in completing, 11.2.4
- taxation year. *See* **Taxation year**
- waiver of filing date. *See under* filing requirements

#### **Income War Tax Act, 1.1, 13.1**

- audits and investigations
- demand for information, 7.1, 7.3

### **Indian Act, 1.4**

#### **Informal Procedure Rules. *See* Tax Court Rules**

#### **Information, communication of, 12.3.7**

#### **Information, demand for. *See* Audit and investigation**

#### **Information, disclosure of. *See* Disclosure of information**

#### **Information Circulars, 1.4**

#### **Information or complaint, 12.7, 12.8**

#### **Information returns, 3.4.1**

- annuities
- disposition of interests in, 3.4.16
- income averaging annuity payments, 3.4.9
- bond interest, accrued, 3.4.10
- branch surtax (Part XIV), App. 3
- Canada Savings Bonds cash bonuses, 3.4.18
- Canadian amateur athletic associations, 3.4.15
- carved-out income (Part XII.1), App. 3
- certified films, 3.4.21
- construction payments, 3.4.31
- corporate distributions tax (Part II.1), App. 3
- corporations
  - corporate distributions tax (Part II.1), App. 3
  - dividends paid on taxable preferred shares (Part VI.1), App. 3
  - excessive elections (Part III), App. 3
  - large corporations (Part I.3), App. 3
  - preferred share dividends (Part IV.1), App. 3

## Index

- • private, dividends received by (Part IV), App. 3
- • scientific research and experimental development tax credit (Part VIII), App. 3
- • share-purchase tax credit (Part VII), App. 3
- cultural property (Part XI.2), App. 3
- deferred profit-sharing plans
- • excess contributions (Part X.1), App. 3
- • Part X, App. 3
- demand to file, 7.3.1
- designated income (Part XII.2), App. 3
- dividends
- • Canada recovery dividend (Part VI.2), App. 3
- • preferred shares (Part IV.1), App. 3
- • private corporations (Part IV), App. 3
- • taxable preferred shares (Part VI.1), App. 3
- electronic filing. *See* **Electronic filing**
- employee profit-sharing plans, 3.4.11
- energy conversion programs, 3.4.21
- estates, 3.4.7
- excessive elections (Part III), App. 3
- farm support payments, 3.4.28
- federal government payments, 3.4.30
- financial institutions (Part VI), App. 3
- flow-through shares (Part XII.6), App. 3
- foreign property, 3.4.19
- home insulation programs, 3.4.20
- income-averaging annuity payments, 3.4.9
- investment income, 3.4.4
- • life insurers (Part XII.3), App. 3
- investment tax credits, refundable, 3.4.22
- large corporations (Part I.3), App. 3
- life insurance policies, disposition of interests in, 3.4.16
- life insurers (Part XII.3), App. 3
- mining reclamation trusts (Part XII.4), App. 3
- non-qualified investments (Part XI.1), App. 3
- non-residents
- • non-arm's length transactions with, 3.4.6
- • Part XIII, App. 3
- • payments to, 3.4.5
- old age security benefit (Part I.2), App. 3
- ownership certificates, 3.4.8
- partnerships, 3.4.24
- patronage payments, 3.4.17
- penalties, 11.1.8
- pooled registered pension plans, 3.4.12
- preferred share dividends received by public corporations (Part IV.1), App. 3
- profit-sharing plans, 3.4.11
- qualified investments, 3.4.19
- registered charities (Part V), App. 3
- registered education savings plans. *See* **Registered education savings plans**
- registered investments (Part X.2), App. 3
- registered labour-sponsored venture capital corporations. *See* **Registered labour-sponsored venture capital corporations**

## Index

- registered retirement income funds.  
*See* **Registered retirement income funds**
  - registered retirement savings plans.  
*See* **Registered retirement savings plans**
  - remuneration, 3.4.3
  - resource flow-through shares, 3.4.23
  - resource royalties (Part XII), App. 3
  - retirement compensation arrangements (Part XI.3), App. 3
  - scientific research and experimental development tax credit (Part VIII), App. 3
  - section 66.5 deduction (Part IX), App. 3
  - security transactions, 3.4.25
  - share-purchase tax credit (Part VII), App. 3
  - shares
    - • flow-through (Part XII.6), App. 3
    - • resource flow-through, 3.4.24
  - social assistance, 3.4.27
  - surtax
    - • branch (Part XIV), App. 3
  - tax shelters. *See* **Tax shelters**
  - taxpayer identification, 3.4.29
  - trusts, 3.2.3, 3.4.7
    - • designated income (Part XII.2), App. 3
    - • mining reclamation (Part XII.4), App. 3
  - utilities, 3.4.12
  - video tapes, 3.4.22
  - worker's compensation, 3.4.26
- Inland Revenue Act**, 1.1
- Inquiries Act**, 7.5, 13.1
- Inquiry.** *See* **Audit and investigation**
- Inspection of books and records.**  
*See* **Audit and investigation**
- Instalment payments**
- carried back, 4.5.1
  - carried forward, 4.5.1
  - corporations, 4.5.1
    - • “balance-due day,” 4.5.1
    - • “small-CCPCs”, 4.5.2
  - special cases, 4.5.3
  - credit unions, 4.5.3
  - deductible. *See* **Deductions**
  - deficient
    - • interest on, 5.5
    - • penalty for, 11.4
    - • tax abatements, 5.5
  - farmers. *See* **Farmers**
  - fishermen. *See* **Fishermen**
  - individuals, 4.5.5
    - • special cases, 4.5.6
  - interest payable on, 5.5
    - late
      - • interest on, 5.5
      - • penalty for, 11.4
      - • tax abatements, 5.5
    - reducing, 4.5.3
    - remittance of, 4.2.1
  - trusts, 4.5.6
- Inter vivos trusts.** *See under* **Trusts**
- Interest**
- arrears, 5.14
  - balance-due day, 5.2
  - cancellation of, 11.8
  - carry-back of losses and other amounts, 5.7
  - charities (Part V), App. 5
  - compounding of, 5.11
  - contra, 5.6
  - coupons, offences re, 12.4, 12.9.1
  - deferred profit-sharing plans (Part X), App. 5
  - dividends



## Index

- • private corporations (Part IV), App. 5
  - excess refunds, 5.4
  - excessive elections (Part III), App. 5
  - non-residents, 5.10
  - offset of refund interest against ar-rears interest, 5.14
  - overpayment of tax, App. 5
  - overpayments by taxpayers, 5.9
  - prepayment of tax, 5.13
  - prescribed rate, 5.1
  - refund, 5.14
  - registered charities (Part V), App. 5
  - section 164, App. 5
  - subsection 161(1), App. 5
  - unpaid tax, 5.3
  - waiver of, 5.12, 11.7
- International electronic funds transfers, 7.10**
- reporting transfers \$10,000 or more, 7.10
- Interpretation Act**
- audits and investigations
  - • Ministerial discretion to copy documents, 7.6
  - notice of assessment, 9.3
  - payment of tax
  - • amounts withheld, 4.2.1
  - • fishermen's election, 4.2.4
  - tax court appeals under
  - • time limits
  - • • holidays, 10.3, 13.3.2
- Interpretation Bulletins, 1.4**
- Investigation. See Audit and investigation**
- Investment income, 3.4.4**
- Investment tax credits**
- deductions for unclaimed amounts, 3.3, 5.7, 6.1
  - information returns. *See Information returns*
- penalties for misstatements, App. 11
- Investments**
- non-qualified (Part XI.1), App. 4
  - registered (Part X.2), App. 4
- Italy**
- foreign exchange restrictions, 13.5.7
- Jeopardy provisions. See under Collection**
- Joinder provisions, 13.3.4**
- s. 174 application, 14.2
- Joint tenancy, 4.16.2.3**
- Journalism organizations. See Registered journalism organizations**
- Judicial review**
- assessments, 13.3.3
  - Federal Court-Trial Division, 13.1
  - interest, waiving of, 11.7
  - jeopardy provisions, 8.3
  - Minister's discretion, 11.7
  - penalties, waiving of, 11.7
  - Tax Court of Canada appeals, 13.6
- Judges Act, 13.1**
- LSVCCs. See Registered labour-sponsored venture capital corporations**
- Labour Adjustment Benefits Act, 3.4.3, 4.2.4**
- Labour-sponsored venture capital corporations. See Registered labour-sponsored venture capital corporations**
- Large corporations. See also Corporations**
- assessments, appeal of, 13.3.1
  - collection actions
  - • restrictions on, 8.2
  - deductions claimed, 5.7
  - defined, 10.6

## Index

- losses. *See* **Losses**
- refunds. *See* **Refunds**
- returns
  - • failure to file, 11.1.3
- tax on (Part I.3), App. 3, App. 4, 10.6
- tax court appeals
  - • right of appeal, 13.3.1
- Late-filed elections**
  - CRA administrative policy (IC 92-2), 3.3.2
- Lawyers, 2.1**
- Legal representatives**
  - clearance certificate, 4.15.3
  - joint and several liability with taxpayer, 4.15.2
  - liability of, 4.15
  - meaning of, 4.15.1
  - payment of tax, 4.12
- Liability for tax, 6.1, 9.4**
- Life insurance policies, 3.4.16**
- Life insurers investment income (Part XII.3), App. 4**
- Limitation periods, 8.1.1**
  - appeal to Federal Court of Appeal, 15.2, 15.3
  - directors' liability. *See* **Directors' liability**
  - objections to assessments, 10.3
- Limitations and contingent dates**
  - reference table, Appendix, pg 683
- Listed terrorist entity, 15.3**
- Look-back rule, one-year**
  - tax on flow-through shares (Part XII.6), App. 3, 11.2.2
- Losses**
  - capital
    - • claim for denied by Minister, 9.2
    - • deductions for. *See under* **Deductions**
  - deemed disposition of property, 4.14
    - carried back
    - instalment payments, 5.7
    - overpayments resulting from, 6.1
    - penalties, 11.1.2, 11.2.4, App. 11, 12.9.3
    - reassessment, 9.7
    - whether applicable in year of taxpayer's death, 4.14
  - carried forward
    - consequential assessment, 9.12
    - determination of loss, 9.14
    - nil assessment, 9.16
    - penalties, 11.2.4, App. 11
    - reassessment, 9.10.2
  - corporate
    - dispute settled out of court, 13.4
  - deductions for. *See* **Deductions**
  - determination of during assessment, 9.16
    - farm, 3.3, 3.4.28, 9.16, 11.7
    - deductions for. *See under* **Deductions**
    - deemed disposition of property, 4.14
    - foreign exchange, 14.1.1
    - large corporations, 10.6
    - net capital, 3.3, 9.16
    - deductions for. *See under* **Deductions**
    - non-capital, 3.3, 5.7, 9.16
    - deductions for. *See under* **Deductions**
    - partnership, 9.6, 9.16, 13.3.1
    - personal property
      - • deductions for. *See under* **Deductions**
    - relief for estate of deceased taxpayer, 4.13
    - tax court appeals
    - right of appeal, 13.3.1

## Index

- terminal, 4.14
- wound-up corporation, 9.14
- Manitoba**
  - gift donated to, 11.2.4
  - *Personal Property Security Act*, 8.5.1
- Merchant Navy Veteran and Civilian War-Related Benefits Act**
  - disclosure of information, 1.8
- Mining reclamation trusts.** *See* **Trusts**
- Misrepresentation**, 11.3.1. *See also* **Fraud**
  - gross negligence, 11.2.4
  - reassessment, 9.10.3
- Mutual fund corporations**, 4.5.3
  - capital gains refund, 5.5, 9.1
  - fiscal periods, 3.1.2
  - reassessments, 9.10.1
  - special refundable taxes, 6.2
- Mutual fund trusts**
  - accelerated disclosure, 3.4.34
  - capital gains refund, 5.5, 9.1
  - reassessments, 9.10.1, 9.10.2
  - special refundable taxes, 6.2
- National Training Act**, 3.4.3
- Negligence**, 11.2.3
- Netherlands, The**
  - tax treaty with Canada, 8.9
- New Brunswick**
  - *Revenue Administration Act*, 1.1
- Newfoundland and Labrador**
  - tax-collection agreements, 1.1
- New Zealand**
  - administration of taxes
  - • role of Minister, 1.1
- Non-resident-owned corporations.** *See under* **Corporations**
- Non-residents**
  - assessment provisions, 9.17
  - disposition of property, loss from
    - • stop-loss rule [s. 40(3.7)], 5.7
  - excluded property, 4.3
  - filing requirements, 3.2.7
  - interest payable by, 5.10
  - non-arm's length transactions with, 3.4.6
  - Part XIII, App. 4
  - payments to
    - • failure to withhold tax, 11.5.2
    - • returns, obligation to file, 3.4.5, (Part XIII), App. 3
    - • withholding tax, 4.3
  - penalties
    - • applicability of, 11.7
    - • failure to withhold amounts, 11.7
  - refunds. *See* **Refunds**
  - withholding tax. *See* **Withholding tax**
- Normal reassessment period.** *See* **Reassessments**
- Notice of Assessment**, 9.3
  - appeal, 4.11
  - no prescribed form, 9.9
  - non-receipt, allegation of, 10.4
  - objection, 4.11
  - payment of assessed tax, interest and penalties, 4.11
  - tax payable by corporation erroneously set out, 9.10.1
- Notice of Objection**, 10.5
  - appeal to Tax Court of Canada, 13.3.1, 13.3.2
  - by-passing, 10.8
  - consideration, 10.9
  - disposition, 10.9
  - large corporations, 10.6
  - service of, 10.7
- Notional transactions**, 9.10.2
- Nova Scotia**

## Index

- tax-collection arrangements with CRA, 1.1
- OECD.** *See* **Organization for Economic Co-operation and Development**
- Objections**, 6.1
  - collection actions, 8.2, 8.3
  - fairness package, 10.2
  - legislative provision, 10.1
  - limits on right to object, 10.2
  - losses, determination of, 9.16
  - notice of. *See* **Notice of Objection**
  - reassessments. *See* **Reassessments**
  - *res judicata* principle, 10.2
  - time limits, 10.3
  - extension of, 10.4
- Offences.** *See also* **Penalties**
  - conspiracy [s. 239(1)(e)], 12.3.5, 12.9.1
  - conviction, publicizing, 12.9.2
  - criminal, 12.1
  - deceptive statements [s. 239(1)(a)], 12.3.1, 12.9.1
  - destruction of records [s. 239(1)(b)], 12.3.2, 12.9.1
  - directors' liability. *See* **Directors' liability**
  - disclosure of information, 1.8
  - evasion of tax [s. 239(1)(d)], 12.3.4, 12.9.1
  - failure to file return, 12.2, 12.9.1
  - false entries [s. 239(1)(c)], 12.3.3, 12.9.1
  - false statements [s. 239(1)(a)], 12.3.1, 12.9.1
  - fines, 12.9.1
  - imprisonment, 12.9.1
  - information, communication of [s. 239(2.2), 239(2.21)], 12.3.7, 12.9.1
  - interest coupons, 12.4, 12.9.1
  - liability of officers and directors [s. 242], 12.5
  - penalties, relationship to, 12.3.9
  - prosecution, 12.7
  - procedure, 12.8
  - punishment. *See* **Punishment**
  - reference table, Appendix, pg 693
  - refund or credit claims, 12.3.5.1, 12.9.1
  - sentencing, 12.9.3
  - social insurance number [s. 239(2.3)], 12.3.8, 12.9.1
  - tax evasion. *See* **Tax evasion**
  - tax shelter ID numbers, false [s. 239(2.1)], 12.3.6, 12.9.1
  - voluntary disclosures, 12.6
- Offshore Tax Informant Program (OTIP)**
  - conditions for payment to informant, 7.14
  - generally, 7.1
  - qualifying information for inclusion in, 7.14
  - reward levels, 1.8, 7.14
  - withholding on payments from, 4.2.4
- Old Age Security Act**, App. 4
  - appeals from tax court
    - judicial review, 15.1.2
  - tax court appeals under, 13.1, 13.2.2
  - tax on old age security benefit (Part I.2), App. 3
- Old age security benefits** (Part I.2), App. 4
- Omissions.** *See* **False statements and omissions**
- Ontario**
  - *Business Corporations Act*, 1982, 12.5, 13.3.1
  - *Limitations Act*, 2002, 8.1.1
  - tax-collection agreements, 1.9
- Organization for Economic Co-operation and Development**

## Index

- audits and investigations
- • treaty-based demand for information, 7.3.2, 7.9.2
- Base Erosion and Profit Shifting Program (BEPS), 7.9.2
- Common Reporting Standard (CRS), 7.9.2
- Convention on Mutual Assistance on Tax Matters, 7.9.2
- Model Tax Convention, 1.8, 7.3.2, 7.9.2, 8.9
- Multilateral Competent Authority Agreement (MCAA) on Automatic Exchange of Financial Account Information, 7.9.2
- • Common reporting standard, 7.9.2
- • Exchange of Country-by-Country Reports, 7.9.2
- Multilateral Convention on Mutual Administrative Assistance in Tax Matters, 1.8, 7.9.2
- Overpayments**, 6.1
  - amount determined, 9.1
- Ownership certificate**
  - dividends payable, 3.4.8
  - failure to complete, penalty for, 11.1.4
  - information return, requirement to file, 3.4.8
  - interest payable, 3.4.8
- Partnerships**
  - accelerated disclosure, 3.4.34
  - corporate
    - • taxation year and fiscal period, 3.1.3
  - false statements, penalties for, 11.2.2, 11.2.3
  - fiscal period. *See* **Fiscal period**
  - graduated rate estate, 3.1.2
  - information returns, 3.4.24
  - • failure to file, 11.1.9
  - omissions, penalties for, 11.2.2, 11.2.3
  - penalties, interest and
    - • waiver or cancellation of, 11.7
  - reassessments, 9.6
  - SIFT, (Part IX.1) App. 3
  - tax court appeals
    - • right of appeal, 13.3.1
  - taxation year. *See* **Taxation year**
- Patronage payments**
  - failure to withhold, 11.5.1, 11.5.2
  - information return, 3.4.17
- Payment of tax**, 4.1
  - agents, 4.12
  - blocked currencies, 4.18
  - collection agreements, 4.19
  - deceased persons, 4.14
  - demand for payment, 4.7
  - designated financial institutions, 4.2.1
  - electronic, 4.1.1
  - estimates, 4.8
  - excess refunds. *See* **Refunds**
  - income tax returns. *See* **Income tax returns**
  - instalment payments. *See* **Instalment payments**
  - legal representatives, liability of. *See* **Legal representatives**
  - non-residents. *See* **Non-residents**
  - notice of assessment. *See* **Notice of Assessment**
  - prepayment, 5.13
  - property, transfer of. *See* **Property, transfer of**
  - RPPs. *See* **Registered pension plans**
  - RRIFs. *See* **Registered retirement income funds**
  - RRSPs. *See* **Registered retirement savings plans**

## Index

- remittance. *See under Source withholdings*
- retirement compensation arrangement trusts. *See under Trusts*
- security for. *See Security for payment of tax*
- special taxes. *See Special taxes imposed under Parts I.1 to XIV of the Income Tax Act*
- tax returns. *See Income tax returns*
- time of payment, 4.6
- transfer payments, 4.19
- withholding. *See Withholding tax*
- Penalties. *See also Offences***
  - appeal
    - • no reasonable ground, 13.4
  - books and records, 2.1, 11.2.4
  - calculation of, App. 11
  - Canada training credit, App. 11
  - Canadian Amateur Athletic Association, 11.6
  - Canadian film or video production tax credit, calculation of, App. 11
  - Canadian film or video services tax credit, App. 11
  - cancellation of
    - • Minister's discretion, 11.8
  - charities
    - • carrying on non-related business, 11.6.1
    - • control of corporation, charity acquiring, 11.6.2
    - • delay of expenditure, 11.6.7
    - • failure to file return, 11.6.4
    - • false statements, 11.6.6
    - • receipts
      - • • improper issuance of, 11.6.5
      - • • suspension of right to issue, 11.6.8
    - • reduction of penalties, 11.6.9
    - • undue benefits, conferral of, 11.6.3
  - child fitness tax credit, App. 11
  - child tax benefit, calculation of, App. 11
  - climate action initiative, App. 11
  - elections, late filed, amended or revoked, 11.1.13
  - electronic suppression of sales, 11.2.5, 12.3.9, 12.9.1
  - employees' actions, 11.3.7
  - failure to file
    - • civil burden of proof, 11.1.1
    - • electronically, 11.1.10
    - • income tax return, 11.1.2
    - • information return, 11.1.8
    - • large corporations, 11.1.4
    - • *mens rea*, 11.1.1
    - • partnerships information return, 11.1.9
    - • returns, 11.1.1, 11.1.13, 12.9.1
  - failure to provide
    - • business number, 11.1.7
    - • information, 11.1.5
    - • social insurance number, 11.1.5, 11.1.7
    - • SR&ED claim preparer, 11.1.6
  - failure to remit tax, 4.2.1
  - failure to withhold tax, 4.2.1
  - • non-residents, payments to, 12.9.1
  - false statements and omissions, 11.1.1, 11.2, 11.3
    - • amount of penalty, 11.2.1
    - • appeal of penalty, 11.2.4
    - • calculation of penalty, App. 11
    - • conviction for tax evasion, 11.2.4
    - • flowed-through resource expenditures, 11.2.2
    - • foreign property, reporting of, 11.2.3
    - • foreign transactions, reporting of, 11.2.3
    - • gross negligence, 11.2.4
    - • legislative provisions, 11.2.1

## Index

- • misrepresentation, 11.3.1, 11.3.2
- • resource expenses, 11.2.2
- • third parties, 11.3
- GST credit, calculation of, App. 11
- general, App. 11
- income tax return, failure to file, 11.1.2
- information return, failure to file, 11.1.8
- • foreign reporting requirements, 11.1.12
- • non-arm's length dealings with non-residents, 11.1.12
- • partnerships, 11.1.9
- instalments, late or deficient, 11.4
- interest on, 5.7
- journalism tax credit, App. 11
- labour-sponsored funds tax credit, calculation of, App. 11
- large corporations, 11.1.3
- maximum, 11.3.6
- mental impairment, defence of, 11.2.4
- non-residents, applicability to, 11.7
- not deductible
- • business income, 11.9
- • property income, 11.9
- omissions, 11.2
- onus on Minister, 11.3.8
- ownership certificate, failure to complete, 11.1.4
- reassessments, 11.3.5
- reference table, Appendix, pg 687
- refundable investment tax credit, calculation of, App. 11
- refundable medical expense supplement, calculation of, App. 11
- registered journalism organizations, 11.6
- repeated failure to file returns, 11.1.3
- retirement compensation arrangements contributions, 11.5.1
- return, failure to file, 11.1.1, 11.1.13
- school supplies tax credit, App. 11
- source withholdings, failure to remit, 11.5.3
- • assessments, 11.5.5
- • separate establishments, 11.5.4
- tax evasion and, 12.3.9
- tax shelter identification number, 11.1.11
- trust returns, 11.2.3A
- voluntary disclosures, 12.6
- waiver of
- • delays, 11.8
- • Minister's discretion, 11.8
- withholding tax, failure to remit, 11.1.1, 11.5.3
- • assessments, 11.5.5
- • separate establishments, 11.5.4
- working income credit, calculation of, App. 11
- Pension benefit**, 4.2.4
- defined with superannuation benefit, 4.2.4
- Pension Benefits Standards Act, 1985**, 1.8
- Pension plan**, 15.2
- Person, defined**, 3.1
- Personal Property Security Act**, 8.6
- Petroleum and Gas Revenue Tax Act**
- appeals to Federal Court of Appeal, 15.1.2
- Tax Court of Canada, jurisdiction of, 13.1
- "Planning activity,"** 11.3.1
- Post Office Act**
- tax court appeals under
- • time limits, 13.3.2

## Index

- Power of attorney**, 4.15.1
- Power to tax.** *See* **Income tax management**
- Prescribed interest rates**
  - over/underpaid taxes reference table, Appendix, pg 695
- Private corporations.** *See* **Corporations**
- Privilege.** *See* **Accountant's privilege; Audit and investigation**
- Pro tanto judgments**, 13.4
- Professional corporation.** *See* **Corporations**
- Profit**
  - dispute settled out of court, 13.4
  - reported instead of loss during assessment, 9.14
  - taxed, 9.10.2
  - • branch. *See under* **Surtax**
- Profit-sharing plans**
  - deferred. *See* **Deferred profit-sharing plans**
  - employees, 3.4.7, App. 4
  - information returns. *See* **Information returns**
  - registration, refusal or revocation of, 15.2
- Property, disposition of**
  - emigrating taxpayer
  - • stop-loss rule [s. 40(3.7)], 5.7, 9.10.2
  - excluded disposition, 3.2.2
- Property, transfer of**
  - attribution rules. *See* **Attribution rules**
  - joint and several liability, 4.16.2
  - minor, 4.16.1
  - non-arm's length person, 4.16.1
  - spouse, 4.16.1
  - tax benefits, transfer of, 4.16.2.2
  - tax liability, transfer to defeat, 4.16.2.3
- Property income.** *See* **Business and property income**
- Prosecution**, 12.7
  - procedure, 12.8
- Provincial taxation**, 1.9
- Public Safety and Emergency Preparedness, Department of**, 1.2
- Public Service Commission**, 1.1
- Public Service Staff Relations Act**, 1.1
- Publications.** *See* **Government publications**
- Punishment**, 12.9.1
- Qualified Canadian journalism organization**, 15.3
- Quebec**
  - *Civil Code*
  - • estates and trusts, 3.2.3, 3.4.7
  - *Ministère du Revenu Act*, 1.1
  - payment of tax
  - • farmers and fishermen, 4.5.4
  - • instalment payments, 4.5.5
  - Quebec Pension Plan
  - • payments subject to withholding, 4.2.4
  - school allowances, 9.1, App. 11
  - tax abatement, 1.9, 4.5.5, 5.5
- RDTOH.** *See* **Refundable dividend tax on hand**
- RESPs.** *See* **Registered education savings plans**
- RLSVCCs.** *See* **Registered labour-sponsored venture capital corporations**
- RPPs.** *See* **Registered pension plans**
- RRIFs.** *See* **Registered retirement income funds**



## Index

**RRSPs.** *See* **Registered retirement savings plans**

**Real estate disposition**

- failure to disclose reassessment, 9.10.5

**Reasonable expectation of privacy,** 7.3

**Reassessments**

- additional, 9.8
- delay, effect of, 9.2
- disclosure of information
  - • obtained in confidence, 1.8
  - legislative authority, 9.7
- normal reassessment period, 9.10
  - • defined, 9.10.1
- notice of, no prescribed form, 9.9
- notice of assessment. *See* **Notice of Assessment**
- outside normal reassessment period, 6.1
- partnerships, 9.6
- penalties. *See* **Penalties**
- registered pension plans, 9.10.2
- Revenue Canada practice re, 9.7
- subsequent, 9.8
  - • appeal of, 10.8
  - • objection to, 10.10
- tax shelters, 9.10.6
- time limits, 9.10
  - • appeal, disposition of, 9.11
  - • certificates of non-payment, filing of in collection actions, 8.4
  - • corporations, 9.10
  - • extended reassessment period, 9.10.2
  - • fraud, 9.10.3
  - • misrepresentation, 9.10.3
  - • normal reassessment period, 9.10.1, 9.11
  - • waiver by taxpayer, 9.10.4
  - • treaty limitations, 9.10.7

**Records.** *See* **Books and records**

**Refundable dividend tax on hand,** 9.1, 9.12

**Refundable investment tax credits.** *See* **Investment tax credits**

**Refunds,** 6.1

- administrative discretion, 6.1.1
- amount determined, 9.1
- capital gains
  - • corporations, 4.5.3, 9.1
  - • individuals, 4.5.6
  - • mutual fund corporations, 5.5, 6.2, 9.1
  - • mutual fund trusts, 5.5, 6.2, 9.1
- excess
  - • interest on, 5.4
  - • recovery of, 4.9
- large corporations, 10.6
- non-resident-owned investment corporations, 6.2, 9.1
- non-residents, 6.3
- normal reassessment period, 6.1
- overpayments, 5.4
- private corporations, 6.2
- reassessment, 6.1
- set-off, 4.20
- small amounts, 6.1.2
- special taxes, 6.2, App. 6
- statute-barred, 6.1.1
- transfers among accounts, 4.21

**Registered Canadian amateur athletic association.** *See* **Canadian amateur athletic associations**

**Registered charities.** *See* **Charities**

**Registered Disability Savings Plans**

**Registered education savings plans**

- “accumulated income payments” (Part X.5), App. 3, App. 4
- overpayments to (Part X.4), (Part X.5), App. 3, (Part X.1), (Part X.4), App. 4

## Index

- payment of tax subject to withholding, 4.2.4, 4.2.6
- payments to non-residents
  - • amounts withheld, 4.3
- registration refused by Minister, 15.2
- returns for special taxes
  - • non-residents, 3.4.5, (Part XIII), App. 3
- trusts governed by, 3.4.7, 3.4.9
- Registered home ownership savings plans**
  - returns for special taxes
    - • non-residents, 3.4.5, (Part XIII), App. 3
- Registered investments (Part X.2).**  
*See Investments*
- Registered journalism organizations**
  - failure to file return, 11.6.4
  - false statements, 11.6.6
  - improper receipt, 11.6.5
  - penalties, 11.6
  - revocation of, 15.3
- Registered labour-sponsored venture capital corporations**
  - credit
    - • penalty for misstatement of amounts, App. 11
    - • recovery of amounts (Part XII.5), App. 4
  - information returns (Part X.3), App. 3
  - payment of tax (Part X.3), App. 4
  - shares of. *See under Shares*
- Registered pension plans**
  - deductions for contributions. *See Deductions*
  - reassessment re claim for deduction, 9.10.2
- Registered retirement income funds**
  - amounts received from, 4.10
  - information returns, 3.4.14
  - payments to non-residents
    - • amounts withheld, 4.3
  - registration, refusal of Minister to accept for, 15.2
  - returns for special taxes
    - • non-residents, 3.4.5, (Part XIII), App. 3
  - withholding tax, 4.2.4
- Registered retirement savings plans**
  - amounts received from, 4.10
  - deductions for. *See Deductions*
  - excess contributions (Part X.1), App. 4
  - garnishment, 8.5.1
  - information returns, 3.4.13
  - interest. *See Interest*
  - registration, refusal of Minister to accept for, 15.2
  - returns for special taxes
    - • non-residents, 3.4.5, (Part XIII), App. 3
  - withholding tax, 4.2.4
- Regulations.** *See Income Tax Regulations*
- Remuneration,** 3.4.3
- Res judicata.** *See under Objections*
- Resource flow-through shares.** *See Shares*
- Resource properties,** App. 3
  - deemed realization of, 4.5.6
- Resource royalties.** *See also Timber royalties*
  - information returns. *See Information returns*
  - paid by exempt taxpayer (Part XII), App. 3, App. 4
- Retirement compensation arrangements**

## Index

- amounts received from, 4.10
  - defined, 4.2.4
  - information returns. *See* **Information returns**
  - non-residents. *See* **Non-residents**
  - payments relating to, 4.2.6
  - penalties. *See* **Penalties**
  - tax on (Part XI.3), App. 3, App. 4
  - trust. *See* **Trusts**
  - withholding tax
  - • obligation to withhold, 4.2.4
  - • penalties for failure to withhold, 11.5, 11.5.1
- Retiring allowance**
- defined, 4.2.4
  - payments to non-residents, 3.4.5, (Part XIII), App. 3, 4.3
- Returns.** *See* **Income tax returns**
- Revenue Canada.** *See also* **Canada Customs and Revenue Agency**
- agency structure, 1.2
  - estoppel, 1.7
  - interpretations, 1.6, 1.7
  - objective, 1.1
  - publications, 1.4
  - statements, 1.7
- Right of set-off.** *See* **Set-off**
- Rollovers**
- instalment payments
  - • corporations, 4.5.1
  - security transactions, 3.4.25
- Rowell-Sirois Royal Commission,** 1.9
- Rule 58.** *See* **Tax Court Rules**
- S.I.N.** *See* **Social Insurance Number**
- Salary,** 4.2.4
- Saskatchewan**
- *Business Corporations Act.* *See* **Business Corporations Act**
- Scientific research tax credit**
- information returns. *See* **Information returns**
  - interest. *See* **Interest**
- Search warrant,** 7.4
- Secrecy,** 1.8
- Section 66.5 deduction**
- information returns. *See* **Information returns**
- Secured creditor,** 8.5.2, 8.6
- Security, surrender of,** 6.1
- Security for payment of tax,** 4.13
- generally, 4.13.1
  - security for departure tax, 4.13.2
  - trusts, 4.13.2
- Security interest,** 8.5.2, 8.6
- Security transactions,** 3.4.25
- Seized funds,** 8.5.5
- Seizure.** *See* **Audit and investigation; Collection**
- Self-incrimination,** 7.3.1
- Set-off**
- collection by, 8.1, 8.2, 8.5.4
  - against tax liabilities, 6.1
- Settlement out of court,** 1.7, 13.4, 13.5.6
- Tax Court of Canada appeals. *See* **Tax Court of Canada appeals**
- Share-purchase tax credit**
- information returns. *See* **Information returns**
  - interest. *See* **Interest**
- Shares**
- dividends paid on. *See* **Dividends**
  - flow-through (Part XII.6), App. 4, 5.5, 11.3.3
  - foreign affiliates, 4.18, 11.1.12, 11.2.3
  - information returns. *See* **Information returns**

## Index

- labour-sponsored venture capital corporations, 5.10
  - resource flow-through, 3.4.23, 11.2.2
  - s. 174 application, 14.2
  - settlement out of court, 13.4
  - short-term preferred, (Part VI.1), App. 4
  - SIFT Partnership, (Part IX.1) App. 3
  - tax credits, eligibility for
    - • Part XII.5, App. 6
  - taxable preferred, (Part IV.1), (Part VI.1), App. 4
  - transferred property, 4.16.2
- Signing bonus**, 4.2.4
- Social assistance**, 3.4.27
- Social Insurance Number**
- improper communication of
    - • penalty, 12.3.8, 12.9.1
  - information returns, 3.2.5, 3.4.1, 11.1.6
  - missing from income tax return, 11.1.5
- Sojourning**
- employee's obligation to withhold tax, 4.2.1, 11.5.2
- Sole proprietorships**, 3.1.4
- Solicitor-client privilege**. *See under Audit and investigation*
- Source deductions**, 4.2, 8.5.2, 8.6
- Source withholdings**
- deemed held in trust, 8.6
  - failure to remit, 11.5.3
  - penalties, 11.5
  - remittance of, 4.2.1
  - statutory trust, 8.6
    - • expropriation proceeds, 8.6
    - • insurance, 8.6
    - • security interest, 8.6
- Special taxes imposed under Parts I.1 to XIV of the Income Tax Act**, App. 5
- assessments, App. 9
  - information returns, App. 3
  - payment of, 4.21, App. 4
  - refunds, 6.2, App. 6
- Specified person [s. 227(5.1)]**, 4.2.1
- Split income**. *See Income splitting*
- Spouse**. *See Property, transfer of*
- Stare decisis**, 13.6
- Statistics Act**, 1.8
- Stock options**
- employee
    - • relief for estate of deceased taxpayer, 4.13
    - • "taxation year" of individual
    - • deductions, 3.1.1
- Stop-loss**
- relief for estate of deceased taxpayer, 4.13
  - tax credits, 5.7, 9.10.2
- Superannuation benefit**, 4.2.4
- defined with pension benefit, 4.2.4
- Supplementary unemployment benefit plan**, 4.2.4
- Supreme Court of Canada**, chapter 16
- judges, list of, Appendix, pg 663
- Surtax**
- branch (Part XIV), App. 4
    - • non-resident corporation
      - • • refunds, 6.3
      - • profits, 9.17, 11.7
  - information returns. *See Information returns*
- Switzerland**
- agreement with Canada to put CRS in affect, 7.9.2

## Index

### **Tax avoidance, aggressive transactions**

- hallmarks of, 3.7.1
- notifiable transactions, 3.7.2
- penalties, 3.7.1
- reportable transactions, 3.7.1
- uncertain tax treatments, 3.7.3

**Tax-free savings account (TFSA),** 3.4.5, 3.4.7, 3.4.32, (Part XI.01), App. 3

**Tax, liability for.** *See* **Liability for tax**

**Tax, payment of.** *See* **Payment of tax**

### **Tax Court of Canada**

- access to, 13.1
- appeals from, 15.1
- appeals to. *See* **Tax Court of Canada appeals**
- as a superior court of record, 13.1
- history, 13.1
- judges, list of, Appendix, pg 639
- jurisdiction, 13.1
- • judicial review, 13.3.3
- offices, list of, Appendix, pg 640
- question of law, fact or mixed law and fact, 14.1.1, 14.1.2, 14.2
- references to, 14.1.1
- remedies granted by, 13.1
- Rule 58, 14.1.2
- s. 173(1) procedure, 14.1.1
- s. 174(1) procedure, 14.2

**Tax Court of Canada Act,** chapters 13, 14

- amendments to streamline court operations, 13.1

### **Tax Court of Canada appeals**

- case management, 13.5.3
- company dissolved, 13.3.1
- costs, 13.5.6

- death of taxpayer prior to hearing, 13.3.1
- delay, 13.5.3
- disclosure, 13.5.2
- discovery, 13.5.1, 13.5.2
- disposition of, 13.6
- general procedure, 13.2.3, 13.3.5
- • disclosure, 13.5.2, 13.5.4
- • • expert evidence, 13.5.4
- • discovery, 13.5.2, 13.5.4
- • institution of appeal, 13.3.5
- • non-binding preliminary rulings, 13.5.2
- • procedure on appeals, 13.5.5
- • • pre-trial, 13.5.2
- • *in camera* proceedings, 13.5.7
- informal procedure, 13.2.2
- • commencing, 13.3.4
- • discovery, 13.5.1
- • election, 13.2.4
- • procedure on appeals, 13.5
- • • pre-trial, 13.5.1
- • Rule 4, 13.3.4
- • statutory timetable, 13.5.1
- institution of appeal, 13.3
- • generally, 13.3.1
- • undischarged bankruptcy, application to, 13.3.1
- joinder provisions, 13.3.4
- misconduct, 13.5.4
- no reasonable grounds, 13.3.6
- notice of
- • filing of, 13.3.2
- • form of notice, 13.3.5
- • where notice may be filed, 13.3.5
- representation, 13.2.5
- second assessment, 13.3.2
- service of application, 14.2
- settlement out of court, 13.4, 14.1.2
- • Rule 170.1, 13.4
- status hearings, 13.5.3
- time limits, 13.3.1, 13.3.2

## Index

### **Tax Court Rules**

- General Procedure Rules, 13.3.5
- • Rules 147 to 152, 13.5.4
- • timetable, 13.5.3
- Informal Procedure Rules, 13.3.4
- • timetable, 13.5.3
- Rule 58, 14.1.2
- Schedule 16, 13.2.4
- Schedule 17, 13.2.4

### **Tax credits. See also Deductions**

- foreign, 3.3, 5.5, 5.7
- pandemic and the CRA, 1.10
- recovery of, (Part XII.5), App. 6
- scientific research, 13.3.3
- share purchases. *See* **Shares**
- spousal equivalent, 13.1
- stop-loss rule applied to emigrating taxpayer, 5.7
- untimely claim for, 6.1
- “**Tax debtor**,” 8.1.1, 8.5.1, 8.5.2, 8.6
- transfers, 4.16.2.3

### **Tax evasion**

- attempt to evade [s. 239(1)(d)], 12.3.4
- civil penalties and, 12.3.9
- conspiracy [s. 239(1)(e)], 12.3.5
- destruction of records [s. 239(1)(b)], 12.3.2
- false entries [s. 239(1)(c)], 12.3.3
- false or deceptive statements, 12.3.1
- fine, time to pay, 12.9.3
- information, communication of [s. 239(2.2)], 12.3.7
- *mens rea*, requirement of, 12.3.1, 12.3.4
- offences [s. 239(1)(d)], 12.9.1
- social insurance number [s. 239(2.3)], 12.3.8
- tax shelter ID numbers, false [s. 239(2.1)], 12.3.6
- willful evasion [s. 239(1)(d)], 12.3.4

### **Tax Informant Program. See Offshore Tax Informant Program (OTIP)**

### **Tax information exchange agreements (TIEAs), 7.9.2**

### **Tax refunds. See Refunds**

### **Tax Review Board Act, 13.1**

### **Tax shelters, 3.5**

- Convention on Mutual Administrative Assistance in Tax Matters, 1.8, 7.9.2
- identification numbers, 11.1.1, 11.1.11, 12.3.6, 12.9.1
- reassessments, 9.10.6
- reporting, 3.5
- **Tax treaties**, 7.3.2, 7.9.2
- collection of taxes outside Canada, 8.9
- Common Reporting Standard (CRS), 7.9.2
- exchanges of information, 7.9.2
- limitations, 9.10.7

### **Taxable preferred shares. See Shares**

### **Taxation Act, 2007, 1.9**

### **Taxation year, 3.1**

- corporations, 3.1.3, 3.1.7
- individuals, 3.1.1
- partnerships, 3.1.3, 3.1.5
- sole proprietorships, 3.1.4
- trusts, 3.1.6

### **Taxpayer Bill of Rights, 1.5.1**

### **Taxpayer identification, 3.4.29**

### **Taxpayer rights, 1.5**

### **Taxpayers’ ombudsman, 1.5.2**

### **Technical interpretations, 1.6**

### **Technical notes, 1.4**

### **Terminal losses. See under Losses**

## Index

### **Termination**

- payments to non-residents, 4.3

### **Third parties**

- disclosure of information, 1.8
- false statements or omissions by, 11.3

### **Timber resource properties**

- tax on designated income of certain trusts (Part XII.2), App. 3

### **Timber royalties**, 3.2.7, App. 3

### **Tobacco manufacturers' surtax.**

*See Surtax*

### **Transfer pricing**

- Advance Pricing Arrangement (APA), 1.6

### **Transfer Pricing Review**

**Committee**, 7.13

### **Trial de novo**, 13.1

### **Trustees**, 4.2.1

### **Trusts.** *See also Mutual fund trusts*

- assessments. *See Assessments*
- beneficiary of
  - • “majority-interest beneficiary”, 3.1.6
  - • “specified beneficiary,” 3.6.1
- books and records, 2.1
- cemetery care, 3.4.7
- clearance certificate, 4.15.3
- designated income (Part XII.2), App. 4
- exempt, 3.6.1
- false statement or omission, penalty for, 11.2.3A
- filing requirements, 3.2.3, 3.4.7
- fiscal period. *See Fiscal period*
- foreign, 3.6.1, 3.6.2, 3.6.3, 3.6.4, 3.6.5, 11.1.12, 11.2.2
- • “specified foreign trust,” 3.6.1
- graduated rate estate, 3.1.6

- income tax returns. *See Income tax returns*

- information returns. *See Information returns*

- instalment payments. *See Instalment payments*

- *inter vivos*, 3.1.6, 4.5.6
- “loss restriction event”, 3.1.6, 3.1.7
- mining reclamation (Part XII.4), App. 4
- non-resident, joint and several liability, 4.17
- resource properties, (Part XII.2), App. 3
- retirement compensation arrangement (RCA), (Part XI.3), App. 3, 4.10

- security for payment of tax

- • departure tax, 4.13.2

- testamentary, 3.1.6, 4.5.6

- • “fairness package” assessments, 9.13

- • objection to assessment

- • • limits, 10.2, 10.3

- • reduction of tax requested by, 6.1

- withholding tax. *See Withholding tax*

### **Tuition and enrolment certificates**, 3.4.33

- electronic information returns, 3.4.33

### **Underground economy**, 3.4.32

### **Unemployment insurance.** *See also*

#### **Employment insurance**

- disclosure of information, 1.8
- supplementary benefit plan
  - • non-residents, 3.4.5, (Part XIII), App. 3, 4.3

### **Unemployment Insurance Act.** *See Employment Insurance Act*

### **United Kingdom**

## Index

- administration of taxes
- • role of Minister, 1.1
- evasion
- • sentencing, 12.9.3
- withholding taxes
- • recipient resident of United States, 4.2.3
- United States**
- income originating in, 12.9.3
- tax treaty with Canada
- • audits and investigations
- • • demand for information, 7.3, 7.3.2
- • generally, 1.8
- • mutual collection provisions, 8.9
- • withholding from payments to non-residents, 4.3
- Utilities**, 3.4.12
- “Valuation activity,”** 11.3.1
- Veterans Appeal Board Act**
- tax court appeals under, 13.1
- Video production services tax credit**, 4.5.3, 6.1
- Video production tax credit.** *See* **Film or video tax credit**
- Video tapes**, 3.4.22
- Voluntary disclosures**, 12.6
- Wages**, 4.2.4, 4.4.2.1(b)
- War Veterans Allowance Act**
- disclosure of information, 1.8
- tax court appeals under, 13.1, 13.2.2
- • judicial review, 15.1.2
- Winding up**
- corporations
- • determination of losses, request for, 9.14
- • instalment payments, 4.5.1
- • “taxation year” of, 3.1.7
- death of taxpayer
- • relief from “double taxation,” 4.14
- director’s liability
- • involuntary dissolution, 4.4.2.1(d)
- filing requirements
- income tax returns, 11.1.2
- information returns, 3.4.1
- “legal representative,” role of, 4.15.1
- subsidiary, 4.2.1
- Withholding tax**
- agreements not to withhold, 4.2.3
- amounts to be withheld, 4.2.6
- annuity payments, 4.2.1
- assignee, 4.2.1
- commissions, 4.2.1, 4.2.4
- contractors, 4.2.1
- directors’ liability. *See* **Directors’ liability**
- election to increase amount, 4.2.1
- employee’s obligation, 4.2.2
- employer, 4.2.1
- failure to remit, 11.5.3
- failure to withhold, 4.2.1, 4.3
- fishermen’s election, 4.2.4
- garnishment priority, 8.5.2
- liquidator, 4.2.1
- non-residents, 4.2.1, 4.3
- payer’s obligation, 4.2.1
- payments subject to, 4.2.4
- penalties
- • failure to withhold, 11.5
- receiver, 4.2.1
- rights between payer and payee, 4.2.3