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Publisher's Note

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Taxation of Foreign Affiliates

This release updates Chapter 4, Imputation of Foreign Accrual Property Income.

Highlights

Volume 1

Chapter 4 — Imputation of Foreign Accrual Property Income

Commentary, under 4.2 Basic Attribution, has been updated. Topics discussed include: stub-period FAPI, “triggering event”, “aggregate participating percentage”, updated Explanatory Notes with examples of the intended application of subsections 91(1.1), (1.2) and (1.4), and limitations of the rules.

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