

## TOPICAL INDEX

### **Administration and enforcement**

- Audits
- • Requirement to provide documents or information, 5-25, 5-48, 5-63, 5-68, 5-78
- Directors' liability
- • Due diligence defence, 9-211, 9-232
- General, 5-11
- Limitation period, 2A-86, 2A-150, 2B-225, 2B-252
- Offences
- • Failure to keep books and records, 1B-1, 5-216
- • Miscellaneous, 6-129
- Penalties (administrative)
- • False statements, 2C-270, 2E-1
- • General, 2C-10, 11-61
- • Gross negligence, 2C-57, 2C-329
- Practice and procedure on appeals
- • Burden of proof, 2C-507
- • Costs, 2B-75, 2C-307
- • Discovery, 5-297
- • Evidence, 5-15, 5-18, 5-23
- • Miscellaneous issues, 5-1, 5-240
- • Reply, 2C-506
- Representation before Court, 5-11
- Tax shelter program
- • Duty of care, 1D-299

### **Administration and enforcement of Act, 1C-1, 1D-141, 5-1, 9-113**

- Appeals
- • Judicial appeals, 5-1
- Assessment, 2B-16
- Offences, 2E-1
- Penalties, 2C-46, 2C-57, 2E-1
- Practice and procedure on appeal
- • Miscellaneous, 2B-163, 5-143
- • Striking out pleadings, 2B-163, 2B-727
- Requirement to provide documents or information, 5-92
- Rules to prevent tax avoidance, 2C-174
- Tax treaties and conventions, 2A-28

### **Agency**

- Real estate agents, 7-47

### **Arm's length**

- Charity and donor, 10-271

### **Business and property income**

- Deductions
- • Interest, 9-45
- • Miscellaneous deductions, 2A-21
- Expenses
- • Foreign taxes, 2A-1

## Topical Index

- • Interest expenses, 9-45
- • Miscellaneous expenses, 2A-21
- Income calculation, 2C-46
- Income items
- • Miscellaneous income, 2C-46, 9-159, 9-174
- Shareholder benefits, 2B-185, 2B-214

### **Calculation of tax, 4-58**

- Self-Assessment system, 2C-808

### **Canadian Gift Initiatives (CGI program)**

- Canadian Humanitarian Trust donation program (CHT program), 2C-746.1
- donation tax credit, 2C-746.1

### **Canadian Humanitarian Trust donation program (CHT program)**

- donation tax credit, 2C-746.1

### **Capital gains**

- Calculations of gains or losses, 2C-16, 2C-21, 2C-508
- Capital gains exemption
- • Miscellaneous issues, 2C-90, 2C-129
- Capital vs. income, 2A-14, 2B-1, 2C-65, 2D-17
- • Adventure or concern in the nature of trade, 2C-65, 2C-129
- Computation of gain or loss, 2C-16, 2C-21
- Deemed disposition
- • Gifts, 2C-129, 2C-572
- Dispositions
- • Deemed dispositions, 2C-129
- • Proceeds, 2C-508
- Personal-use property
- • Capital gains/losses, 2C-544
- • General, 2A-86, 2C-363, 2C-437
- • Listed personal property, 2C-329
- Taxable capital gains, 2A-86

### **Charitable donations, 2D-1, 2E-13, 2C-21**

- Definitions, 2B-80, 2B-848, 2D-49
- • Civil vs. common law, 2A-132
- • Limitations, 2A-40, 2A-132, 2A-150, 2A-157, 2A-179
- Donative intent, 2B-848
- Genuine gift, 2B-184, 2B-213, 2B-214.6, 2B-236, 2B-243, 2B-225, 2B-252, 2B-258, 2B-265, 2B-405, 2B-477, 2B-482.1, 2B-483, 2B-518, 2B-526, 2B-532, 2B-656, 2B-659, 2B-676, 2B-693, 2B-709, 2B-771, 2B-780, 2B-823, 2B-833, 2C-507, 2C-533, 2D-49
- Gift by will, 2D-7
- Gifts, 2B-163, 2B-173
- Gifts in kind, 2B-464, 2C-1, 2C-765
- Leveraged donation scheme, 2C-795
- Receipts, 1B-156, 2C-77
- Tax credit disallowance, 2B-848
- Tax shelters, 2A-142, 1D-299
- Valuation, 2C-77, 2C-467, 2C-484, 2C-508, 2C-601, 2C-637, 2C-657, 2C-661, 2C-747, 2C-761, 2D-45

## Topical Index

### **Charitable purpose trusts, 6-63, 8-283**

- non-tax case, 8-283
- statutory trust, difference between, 8-283

### **Charities**

- Administration, 2B-243, 5-185, 5-193
- Administration of charitable gifts
- • Charitable corporations, 6-10
- • • Remuneration of directors, 6-56
- Administration of charities, 2D-26, 6-10, 6-35, 6-56, 6-63, 6-92, 8-197, 8-201
- Athletic associations, 1D-229
- Charitable purposes
- • Advancement of education, 1C-83, 1D-20, 1D-25, 1D-137, 7-129
- • Meaning of, 1A-1
- • Purposes beneficial to community, 1C-83, 1D-5, 1D-25, 1D-117
- • Purposes held not charitable,
- • • Miscellaneous purposes, 1A-1, 1A-59, 1A-115, 1C-20, 1C-103, 1D-25, 3-61
- • • Political purposes, 1A-59, 1C-30, 1C-90, 1D-312, 6-10
- Credit
- • Education, 1D-260
- Definitions
- • Political activities, 1A-122, 1D-312, 6-10
- • Test of public benefit, 1A-94, 1A-122, 1A-133
- Doctrine of Cy-Pres,
- • General, 8-219
- • Schemes, 8-219
- • When applicable, 7-1
- • • Changes in purpose of beneficiary, 2D-45
- • • Impracticality of carrying out purpose, 7-123
- Equity,
- • Gifts, 2D-45
- Nature of gift,
- • Limited purpose, 2C-426, 2C-433
- • Public policy, 7-1
- • Residue, 8-1
- Practice and procedure,
- • Status of Crown as *parens patriae*
- • • As represented by Attorney-General, 2D-45
- • • As represented by Public Trustee, 2D-56, 6-56
- Qualified donees, 2E-13
- Registered Canadian Athletic Associations, 1D-229
- Registration, 1C-1, 1C-20, 5-92, 5-94
- • Direction and control of charitable activities, 3A-63
- • Revocation of, 3-73, 3-77, 3A-1 to 3A-57, 5-165, 5-172, 5-180, 5-182, 5-184, 5-185, 5-189, 5-193, 5-197, 5-207, 5-216, 5-250, 5-254, 5-292
- • Procedural fairness, 3A-63
- Rent, 2B-452
- Uncertainty of purpose, 1D-115

### ***Charter of Rights and Freedoms***

- Nature of rights and freedoms
- • Equality rights, 1D-25

## Topical Index

- • Freedom of expression, 1D-312
- • • Activities in public or quasi-public areas, 1C-90, 8-6
- • Freedom of religion, 1D-293

### **Churches and religious institutions**

- Organization and government of churches
- • Property rights
- • • Property held for limited purposes, 8-55
- Trust property, 8-267
- Trustees, powers and duties, 8-267

### **Civil practice and procedure**

- Costs
- • Enforcement payment of costs
- • • By execution
- • • Stay of execution, 9-257
- • Persons entitled to or liable for costs, 9-253

### ***Class Proceedings Act, 1992 (CPA), 2B-265***

### **Computing individual's taxable income, 1D-117**

#### **Computing tax payable**

- Corporations, 9-193
- Tax credits
- • Charitable donations, 2B-16, 2B-28, 2B-36, 2B-59, 2B-62, 2B-71, 2B-676, 2B-693, 2B-709, 2C-145, 2C-191, 2C-227, 2C-280, 2C-657, 2C-746.1, 4-5
- • • Tax shelter, 2B-851
- • Eligible amount, gift, 2B-532
- • Individual's tax credits
- • • Overseas employment tax credit, 4-26, 4-47
- • Miscellaneous credits, 3-45, 4-63

### **Constitutional issues, 1D-144, 1D-293, 1D-312, 5-184, 9-113, 11-61**

### **Constructive Trusts, 8-241, 8-263**

### **Consumer, 2B-284**

#### **Contracts**

- Consideration
- • What constitutes, 6-113
- Rectification or reformation
- • Equitable jurisdiction of court, 2C-433

### **Corporations, 2E-1**

- Associated corporations, 3-45
- Directors and officers
- • Fiduciary duties, 6-10, 6-92
- • Remuneration, 6-10, 6-56
- Miscellaneous corporate bodies, 6-10
- Nature of corporation
- • Liability of corporation, 8-55
- Private corporations
- • Investment income, 9-159

## Topical Index

- Types of corporations, 1C-63, 1C-80, 1D-137, 5-15, 9-7, 9-15, 9-49, 9-63, 9-68
- Winding-up
- • Under *Dominion Act*
- • • Liquidator
- • • Powers and duties, 8-55
- • • Scope and application of Act
- • • Jurisdiction of Court, 8-99

### **Creditors and debtors**

- Garnishment by creditor
- • Attachability
- • • Trust property, 8-55, 8-99

### **Crown**

- Contractual principles regarding Crown
- • Interpretation of contract, 8-20

### **Deductions**

- Charitable donations, 2B-5, 2B-25, 2B-28, 2B-59, 2B-659, 2B-676, 2B-693, 2B-709, 2C-1, 2C-16, 2C-21, 2C-145, 2C-448, 2C-601, 2C-657, 2C-746.1, 2E-13
- Miscellaneous, 2B-45, 2C-16, 2C-21, 4-5
- Moving expenses, 1D-17, 2B-28, 2B-36, 2D-1
- Other, 2A-10, 2B-243, 2C-46
- Personal or living expenses, 2B-25, 2B-45, 4-22

### **Designated Educational Institution, 1D-260**

### **Donative intent, 2B-265, 2C-765, 2B-848**

### **Elections**

- Candidates, 9-253

### **Employment income**

- Deductions, 4-47

### **Employment law**

- Relationship to third parties
- • Liability of employer for acts of employee
- • • Torts
- • • • Assaults, 8-134, 8-158

### **Estates**

- charitable purpose, 1B-172

### **Exemptions**

- Indian exemption, 9-102
- Miscellaneous exemptions, 9-35
- Municipal corporations, 9-49
- Non-profit organizations, 9-1, 9-7, 9-25, 9-29, 9-41, 9-63, 9-193, 9-261

### **Federal Court**

- Procedures, 5-92, 5-159, 5-275
- • Motions and applications, 5-159

### **Foreign income**

- Foreign employment income, 2A-28

## Topical Index

- Overseas employment tax credits, 4-26
- Tax treaties, 2A-28

### **Fraud, 2B-283 to 2B-284, 4-84**

### **Fundraising, 2D-49, 2D-65, 6-120**

#### **Gifts**

- Legitimacy, 2A-109, 2B-423, 2B-441, 2B-452, 2B-457, 2B-501
- Limitations, 2A-123
- Revocation and setting aside
- • Revocation, 2C-426, 2C-433

#### **Gifts in Kind, 2B-464, 2C-1, 2C-75**

- Valuation, 2C-553, 2C-746.1, 5-207
- Tax purposes, gift for, 2B-851

#### **Global Learning Gifting Initiative (GLGI)**

- tax credit claims, 2C-765

#### **Goods and Services Tax (GST)**

- Exempt supplies
- • Charities and public service bodies, 10-1, 10-10, 2B-501
- • Real property, 10-1
- Importation, 5-121
- Input tax credits
- • Commercial activity, 10-11
- Penalties and interest, 5-121
- Special rules, 5-121
- Zero-rated supplies, 5-121

#### **Governance Disputes**

- Indigenous traditions, consideration of, 8-315

#### **Health law**

- Miscellaneous health facilities
- • Health centres, 6-92

#### **Human rights**

- Applicability of legislation
- • Provincial legislation, 7-129
- Discrimination
- • Race, ancestry or place of origin, 7-1
- • Sex, 7-60
- Jurisdiction of Supreme Court, 7-1
- Practice and procedure
- • Judicial review
- • • Appeal, 7-60

#### **Income**

- Source of, 2D-17

#### **Income from business and property, 3-1, 9-174**

- Capital gain distinguished, 2A-14, 2B-1
- Deductions, 2C-46, 9-113
- • Miscellaneous, 2E-1, 4-5, 4-14

## Topical Index

- Fair market value, 2C-780
- • Eligible amount of a gift, 2C-780
- Expenses
- • Life insurance premiums, 4-14
- • Miscellaneous, 4-14
- Income from business vs. income from property, 9-122
- Interest income, 2B-532
- Realization of income
- • Timing, 9-122
- Specific inclusions, 3-11
- Whether a business
- • Business income vs. property income, 9-122

### **Income from office or employment**

- Deductions, 2B-28
- • Travel expenses, 4-22

### **Income Tax Act**

- Charitable organization, 1C-1, 1C-20, 1C-51
- • Registration revoked, 1C-83
- Qualification for registration as charity, 1C-30
- Advantage in respect of gift, 2C-780

### **Indigenous Traditions**

- Governance disputes, 8-315

### **Injunctions, 5-197**

### **Intermediate Sanctions, 11-1, 11-23, 11-79**

### **Lease**

- Nature and Elements of, 8-241, 8-263

### **Legacies and devises**

- Conditional gifts
- • Grounds for invalidity
- • • Public policy, 7-129
- Miscellaneous issues, 6-113
- Residuary gifts
- • Form of residuary gift, 8-1

### **Partnerships**

- Computation of partner's income, 2A-10
- Income allocated to partner, 2A-10

### **Passing of accounts**

- Powers of Court, 6-75

### **Penalties**

- administrative, 11-61
- civil, 11-23, 11-61
- criminal, 11-23, 11-61

### **Personal representatives**

- Duties and powers
- • Carrying on deceased's business, 6-63

## Topical Index

### **Persons liable for tax, 1D-16, 3-32, 5-15**

- Corporations
- • Liability of director or officer, 9-211, 9-232

### **Pharmaceutical donation**

- tax credit claimed for, 2B-832

### **Practice**

- Costs
- • Costs of appeals
- • • Persons entitled to costs, 8-6
- • Costs of particular proceedings
- • • Miscellaneous proceedings, 2C-75
- • Particular items of costs, 8-6
- • Particular orders as to costs
- • • Costs on solicitor and client basis
- • • • Grounds for costs, 6-35
- Practice on appeal
- • Powers and duties of appellant court
- • • Evidence on appeal
- • • • New evidence, 5-18, 5-23

### **Public Foundation**

- Defined, 10-271
- Vs private foundation, 10-271

### **Record-keeping obligations, 2A-97, 5-216**

### **Remedies, 5-197**

#### **Revocation of charitable status, 5-232**

- Activities, 2B-457
- Grounds for, 3A-1, 3A-15, 3A-18
- Procedures, 5-237

### **Special rules**

- Charities
- • Administrative penalties, 11-99
- • Business activities, 1D-202, 3-32, 3-61
- • Exempt, 1D-5, 3-11, 4-1, 9-74
- • General, 1C-80, 1C-148, 1D-16, 1D-20, 1D-25, 1D-117
- • Qualified donees, 1D-162, 2E-13
- • Registration, 1B-134, 1B-145, 1C-1, 1C-20, 1C-30, 1C-51, 1D-17, 1D-115, 1D-137, 1D-141, 1D-202, 1D-219, 3-32, 3-61, 5-18
- • Revocation of registration
- • • Appeal, 1C-83, 1C-103, 1D-144, 5-254
- • • General, 1B-130, 1D-162, 1D-208, 5-115
- • • Grounds, 1B-139, 1B-165, 1C-90, 1C-150, 1D-162, 3A-1 to 3A-57, 4-58, 5-216, 5-250
- • • Miscellaneous, 1B-139, 5-117, 5-145, 5-153, 5-292
- • • Procedural matters, 5-210, 5-216
- Non-profit organizations, 1D-115, 1D-137, 9-1, 9-7, 9-15, 9-29, 9-68, 9-193
- Registered Canadian amateur athletic associations, 1D-219
- Relationships
- • Associated corporations, 3-45

## Topical Index

### **Statutes**

- Interpretation
- • Construction
- • • Presumptions
- • • • Substantial alteration of law
- • • • Abrogation of rights, 8-20

### **Statutory trust**

- charitable purpose trust, difference between, 8-283
- non-tax case, 8-283

### **Surrogate Court**

- Jurisdiction
- • Passing of accounts, 6-1

### **Tax avoidance**

- Artificial reduction of income, 4-14
- General Anti-Avoidance Rule (GAAR), 2A-49, 2A-66, 2B-163, 2B-173, 2C-174, 6-146
- Non-arm's length transaction, 2A-66
- Wilful blindness, 2C-808

### **Tax Court of Canada**

- Jurisdiction, 5-172

### **Tax credits**

- Charitable donations, 1D-1, 2A-28, 2A-21, 2A-49, 2A-66, 2A-179, 2B-5, 2B-59, 2B-71, 2B-258, 2B-832, 2D-7, 4-5, 4-63, 9-113
- • Cultural property, 2C-46, 2C-307, 2C-311, 2C-319
- • Donation limits, 2A-1
- • Valuation of gift, 2B-461, 2C-145, 2C-191, 2C-227, 2C-270, 2C-307, 2C-311, 2C-319, 2C-329, 2C-360, 2C-363, 2C-436, 2C-657, 2C-661
- • Whether genuine gift, 1B-1, 2B-1, 2B-16, 2B-36, 2B-44, 2B-62, 2B-71, 2B-75, 2B-80, 2B-184, 2B-214, 2B-225, 2B-236, 2B-243, 2B-265, 2B-405, 2B-513, 2B-518, 2B-526, 2B-780, 2C-65, 2C-270
- Designated Educational Institution, 1D-260
- Education, 1D-260
- Employment tax credits, 4-47
- Investment tax credits
- • Associated corporations, 3-45
- Personal credits, 4-63
- Pharmaceutical donation, 2B-832

### **Trusts and trustees**

- Beneficiaries
- • Interest in trust property, 8-1
- Breach of trust
- • Administration of trust assets
- • • Unauthorized investments, 6-1
- • • Exemption from liability
- • • Remedial status, 6-1
- Charitable purpose trust, 1B-172, 8-283
- Computation of tax, 9-74
- Express trusts
- • Creation

## Topical Index

- • • Public policy, 7-1
- • • Three certainties
- • • Intention, 6-92
- Function and office of trustees
- • Who are trustees
- • • Particular relationships
- • • Officers of companies, 6-10
- General, 9-35, 9-74
- Nature of trust, 9-35, 9-74
- Powers and duties of trustees, 6-63
- • Dealings with trust property
- • • Investments, 8-201
- • Interest conflicting with duty, 6-1
- • Powers
- • • Discretionary powers, 8-1
- • Supervision of court
- • • Administration of trust, 8-219
- Remuneration of trustees, 6-10, 6-56
- Validity of trust, 2C-795

**Valuation, 2A-14, 2C-77, 2C-280, 2C-307, 2C-484, 2C-508, 2C-657, 2C-761**

- Gifts in kind, 2C-553, 2C-746.1, 5-207

### **Wills**

- Construction of, 6-63, 6-75
- Interpretation, 8-1