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### COMMENTARIES ON ONTARIO CORPORATE LAW

Wayne D. Gray

Release No. 7, September 2025

Gray's *Commentaries on Ontario Corporate Law* provides a current and comprehensive overview of the law and includes full annotations of the Ontario *Business Corporations Act*, the *Business Names Act*, the *Corporate Information Act*, the *Co-operative Corporations Act* and the *Extra-Provincial Corporations Act*, including all the regulations and prescribed forms for these statutes, as well as pertinent government publications.

#### What's New in This Release

This release features updates to commentary in Chapter 13, Partnerships Act.

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## Highlights

- ***Partnerships Act* — Nature of Partnership — Defining Characteristics of a Partnership – Carrying on Business** — The House of Lords held that parties to a planned restaurant business became partners as soon as they performed part of the joint enterprise – in this case, after the premises were acquired and fitted out but before the restaurant opened to the public: *Khan v. Miah*, 2000 WL 1544769, [2000] 11 WLUK 80 (H.L.).
- ***Partnerships Act* — Nature of Partnership — Partnership vs. Joint Venture** — A useful summary of the distinction between joint ventures and partnership is set out in the Canada Revenue's *GST/HST Policy Statement P-171R*. The distinction is important under Part IX of the *Excise Tax Act* because only persons are permitted to register for the GST/HST under s. 240 of the ETA and, while a partners.
- ***Partnerships Act* — Section 15 (Liability for Holding Out and Post-Mortem) — Holding-out as Partner** — The English Court of Appeal held that it was insufficient for a client to claim that a lawyer in the firm was a partner simply because his name appeared in the firm name whereas, in fact, the defendant was only an employee of the firm. While the client relied on a negligent title report, it did not establish that it relied on the representation that the defendant was a partner: *Nationwide Anglia Building Society v. Lewis*, 1998 WL 1044017, [1998] WLUK 522 (C.A.).