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MILLER THOMSON ON ESTATE PLANNING

Miller Thomson

Release No. 2, December 2025

Miller Thomson on Estate Planning offers insight into estate planning, trusts, estate administration, insurance planning, charitable planning, business succession and corporate restructuring and the legal implications of immigration, emigration, and other cross board issues. This practical looseleaf service is updated regularly to ensure that you'll always have access to the latest information and developments.

What's New in this Update:

This release features updates to Appendix WPJ—Words and Phrases.

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Commentary Highlights:

- **TRUST DOCUMENT—British Columbia—...** [is] a document in the possession of the trustee containing information about the trust, not subject to some rule permitting withholding. Applying the principle of technological neutrality, this means that all physical and electronic records in the possession or control of the trustee that contain information about the trust are trust documents (and therefore in the “file”), unless... they are “transitory” records.... [or] they are within a category of exception to the principle that beneficiaries are entitled to see trust documents . . .: *Yurkiw Estate (Re)* (2025), 2025 CarswellBC 1644, 2025 BCSC 1026 (B.C. S.C.) at para. 13, 14 Morley J.)