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GUIDE TO ONTARIO AND FEDERAL LIMITATION PERIODS

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This is a comprehensive manual provides an authoritative, one-stop reference to legislated limitation periods in both Ontario and federal legislation. It identifies excerpts and organizes those sections in each statute which contain notice requirements, time for appeals, limitation of actions, time for judicial review and other time requirements in a convenient and easy-to-use table format. Case annotations are included for every limitation section that has been interpreted by the courts. This looseleaf also has an **Issues in Focus** section related to Ontario limitation periods which features memoranda on points of law relevant to Ontario limitation periods.

What's New in this Update:

This release features new case summaries. Case updates have been added to the following subject area: Courts, Crown, Customs and Excise, Human Rights, Income Tax, and Patents.

Highlights

The following is a highlight of new content added to this publication:

Federal — Customs and Excise — Excise Tax Act — The registrant builder, with its sole shareholder PQ, constructed and held residential rental properties without making self-supplies and remittances. After an audit, the Minister reassessed the builder under the *Excise Tax Act* for net tax of $225,265, after the expiry of the normal four-year reassessment period. The builder appealed, and its appeal was dismissed. The only question was whether the builder made a misrepresentation attributable to neglect, carelessness, or wilful default in failing to remit the GST/HST when it completed construction of the multi-unit residential rental complex and did not make the required self-supply. It was clear that the builder was not well served by its accountant during the time in question, who apparently did not stay current with the GST/HST implications on its business. However, the question was whether the builder acted diligently when its accountant did not. The shareholder, PQ, did not attain a high level of formal education, but he had a skill set which enabled him to successfully follow in his father's footsteps, and expand on his father's construction business. PQ was highly engaged in the construction side of the business, was easily able to recall the details of his properties, and whether they were rental properties or constructed for third parties. At the same time, his level of interest and knowledge were noticeably low with respect to the tax obligations. PQ did not sign or review the tax returns before their filing and, even as the builder's business grew, did not seek to understand its tax obligations. Where the ultimate responsibility for the remittances continued to lie with the builder, some minimum level of engagement was required that could not be met by leaving all responsibility in the accountant's hands. It could not be said that the builder exercised reasonable care, and so the threshold for neglect had been met: *P.Q. Properties Ltd. v. The King*, 2024 CarswellNat 3846, 2024 TCC 126, [2024] G.S.T.C. 52, 2024 D.T.C. 1095 (General Procedure).