

INDEX

References are to page numbers.
(Page number indicates which jurisdiction and thus which tab to look in — listed below are the abbreviations used for the jurisdiction/tab.)

Fed — Federal	NS — Nova Scotia
AB — Alberta	NU — Nunavut
BC — British Columbia	ON — Ontario
MB — Manitoba	PE — Prince Edward Island
NB — New Brunswick	QC — Quebec
NL — Newfoundland and Labrador	SK — Saskatchewan
NT — Northwest Territories	YT — Yukon

Aboriginal peoples of Canada

- Defined, Fed-319

Aboriginal person of Canada

- Defined, Fed-322

Accounts receivable

- Defined, Fed-25

Accoutrement

- Defined, Fed-323

Act

- Application of, ON-50
- Defined, Fed-85, Fed-357, AB-27

Action

- Defined, Fed-4

Adult

- Defined, Fed-454

Advanced education institution

- Defined, AB-1

Adverse claim

- Defined, Fed-640

Affairs

- Defined, Fed-625, ON-52.1

INDEX

Affiliate

- Defined, ON-52.1

Agency

- Defined, MB-9

Agent

- Delegation of investment functions to, ON-43
- Duty of, ON-63
- Trustee functions delegated to, ON-63

Agreements, MB-10

- Contrary to public policy, SK-11
- Defined, SK-11

Amateur athletes' reserve funds, Fed-457 to Fed-458

- Amateur athlete, defined, Fed-455
- Amounts included in income, Fed-457
- Death of beneficiary, Fed-459
- Professional athlete, defined, Fed-456
- Qualifying performance income, defined, Fed-456
- Termination of trust, Fed-457
- Third party, defined, Fed-456
- Where applied, Fed-456

Amateur sport, Fed-212

- Defined, Fed-212.1

Annual meeting

- Defined, MB-11

Appeal Board

- Defined, ON-5

Applicant

- Defined, Fed-163, SK-1

Application to every church, BC-33

Application of Act, PE-1

Apportionment rule, Fed-475

Approved charitable home for the aged

- Defined, ON-5

INDEX

Approved charitable institution

- Defined, ON-5

Approved corporation

- Defined, ON-5

Adjudicator

- Defined, NB-13

Arm's length, Fed-553 to Fed-554

Arrangement

- Defined, ON-52.59 to ON-52.60

Article

- Defined, Fed-211, Fed-625, ON-52.1

Artifact

- Defined, Fed-319

Assessment

- Reassessment where certain deductions claimed (carrybacks), Fed-501 to Fed-502

Associate

- Defined, SK-16, ON-52.1

Associated charities

- Designation of, Fed-491, QC-29

Association

- Defined, MB-1
- Public bodies
- Exemptions from taxation, Fed-465, QC-19

Auditor, NB-5, ON-52.1, ON-67

Auditor General, NB-11, ON-67

Auguastana University College, AB-4

Authorized

- Defined, MB-1

Band

- Defined, NB-7

INDEX

Banff Centre

- Defined, AB-1

Bearer

- Defined, Fed-640

Board

- Defined, BC-1, BC-13, NB-13, SK-21

Body corporate

- Affiliated bodies corporate, Fed-627
- Defined, Fed-85, Fed-625, ON-52.1
- Holding body corporate, Fed-627
- Subsidiary body corporate, Fed-627
- Without share capital, Fed-760.1

Books and records, Fed-537

- Electronic, Fed-538
- Exemptions, Fed-538
- Lawyers, Fed-538
- Limitation period for keeping records, Fed-538
- Minister's demand, Fed-539
- Minister's requirement to keep records, Fed-538
- Objection or appeal, Fed-539
- Permission for early disposal, Fed-539
- Retention of, Fed-621

Broadsheet

- Defined, Fed-330

Broadside

- Defined, Fed-330

Broker

- Defined, Fed-640

Buildings

- Approval of, ON-7

Burial grounds

- Location of, BC-37

Business

- Defined, Fed-211, AB-5

INDEX

Business agency

- Defined, Fed-454

Business Corporations Act

- Not applying, BC-40

Canadian

- Defined, Fed-244

Canadian Cultural Property Export Control List

- Establishment of, Fed-280 to Fed-281
- Musical instruments, Fed-335
- Military objects, Fed-323 to Fed-324
- Objects of applied and decorative art, Fed-324 to Fed-326
- Objects of Ethnographic material culture, Fed-322 to Fed-323
- Object of fine art, Fed-326 to Fed-328
- Object recovered from the soil or waters of Canada, Fed-319 to Fed-322
- Scientific or technological objects, Fed-328 to Fed-329
- Textual records, graphic records and sound recordings, Fed-330 to Fed-335

Canadian Heritage Preservation Endowment Account, Fed-292

Canvassing

- Unauthorized, MB-2 to MB-3

Capital gain

- Defined, Fed-415
- Disposition of partnership unit, Fed-414 to Fed-415
- Disposition of security, Fed-415 and Fed-416
- Ecological gift, Fed-416
- Non-qualifying securities, Fed-415 and Fed-416
- Part dispositions, Fed-416 to Fed-417
- Taxable, Fed-413 to Fed-417

Capital loss

- Allowable, Fed-413 to Fed-417
- Allowable business investment loss, Fed-415
- Defined, Fed-413 to Fed-415
- Ecological gift, Fed-416
- Part dispositions, Fed-416 to Fed-417

Cartographic record or document

- Defined, Fed-331

Cemetery

- Defined, MB-11

INDEX

- Municipal consent to, MB-12
- Transfer of, MB-17

Certificate

- Filing, QC-10 to QC-11
- • Federal Court, Fed-165
- Judicial consideration of, Fed-164, Fed-165, Fed-166
- No appeal, Fed-165
- Non-publication of, Fed-164, Fed-165
- Notice, Fed-164
- Quashing, Fed-166
- Reasonability, Fed-166
- • Effect of determination, Fed-166
- • No appeal or review, Fed-166
- • Publication, Fed-166
- Regulations, Fed-168
- Restriction, Fed-164
- Review
- • Federal Court review, Fed-167, Fed-168
- • • Cancellation of certificate, Fed-168
- • • No appeal, Fed-168
- • • Referral to Ministers, Fed-168
- • Ministerial, Fed-166, Fed-167
- • • Automatic cancellation, Fed-167
- • • Decision on review, Fed-167
- • • Material to be considered, Fed-167
- • • Notice, Fed-167
- • • Time for decision, Fed-167
- Signature by Ministers, Fed-164
- Spent, publication of, Fed-168
- Term, Fed-168

Certified copy

- Defined, ON-52.1 to ON-52.2

Charitable activities, Fed-478, QC-29

- Deemed, Fed-490
- Defined, Fed-625

Charitable corporation

- Defined, ON-52.2

Charitable deductions

- Gifts, for, QC-34 to QC-6

INDEX

Charitable donations

- Amended fiscal return, QC-13
- Art, Fed-442 to Fed-444
- Assessments, Fed-447, QC-7
- Beneficial interest in trust, Fed-448
- Capital or immovable property, QC-12 to QC-13
- Commuters, Fed-444
- Cultural property, Fed-435, QC-7 to QC-8.1
- Death of donor, Fed-448
- Ecological, Fed-436 to Fed-438, Fed-446, QC-6 to QC-7
- Exchanged security, Fed-447
- Excepted gift, Fed-449, QC-16
- Fair market value of, QC-12, QC-13 to QC-14
 - • Certificate of, Fed-445
 - • Determination of, Fed-454
 - • Ecological property, Fed-454
 - • Request for determination by Minister of Environment, Fed-444
- Insurance proceeds, Fed-441
- Loanbacks, Fed-448
- Non-qualifying security, Fed-415 and Fed-416, Fed-426, Fed-446 and Fed-447
- Ordering
 - • Rule, Fed-448
- Partnerships, made by, Fed-443, QC-12
- Proof of gift, QC-9
- Restriction, QC-11
- Spoiled receipt form, QC-10
- Work of art, QC-12
- Year of death
 - • before 2016, Fed-440
 - • after 2015, Fed-440

Charitable foundation

- Corporation ownership, Fed-492
- Defined, Fed-478, QC-26
- Disbursement quota, Fed-619 to Fed-620
- Value, determination of, Fed-620 to Fed-621

Charitable fund

- Defined, PE-1

Charitable gifts

- Interest in a business, ON-1
- • Determination of profits, ON-2
- • Investigation, ON-3
- • Investment of proceeds, ON-3
- • Rights of acquisition, ON-3

INDEX

- • Wills, ON-2
- Property
- • Not at arm's length, Fed-524

Charitable Gifts Act

- Interest in business, ON-50.2
- Obligation to dispose of business, ON-50.2
- Right to application, ON-50.2

Charitable organization

- Defined, Fed-478.1, AB-5, QC-27, SK-1
- Devoted resources to charitable activity, Fed-592
- Reduction, Fed-489
- Registration of, AB-31, QC-30
- • Deemed, QC-26 to QC-27
- • Revocation, Fed-507 to Fed-508, QC-31 to QC-33

Charitable property

- Defined, ON-49

Charitable purposes

- Defined, Fed-478.1, Fed-489, Fed-498, AB-5, BC-01, MB-1, ON-50, SK-1

Charitable Purposes Preservation Act, BC-01 to BC-04

- Bankruptcy or winding-up, BC-03 to BC-04
- Law not affected, BC-04
- Obligations, BC-02 to BC-03

Charities Accounting Act, ON-3

Charities Registration (Security Information) Act

- Principles, Fed-163
- Purpose, Fed-163

Charity

- Defined, Fed-478.1, BC-01, PE-1
- Duties, PE-2
- Exemption from tax, Fed-465 and Fed-466, QC-36.1
- Registration requirements, PE-2
- Report, PE-3
- Termination, PE-3

Cinematographic film

- Defined, Fed-332

INDEX

Claim

- Defined, AB-27, AB-32

Claimant

- Defined, AB-27

Collection of funds

- Right of complaint, ON-49

Commission

- Defined, Fed-211, NB-7
- Public bodies
- • Exemption from taxation, QC-19 to QC-23

Commissioner

- Defined, Fed-211

Common-law partner

- Defined, MB-1

Communal (religious) organizations, Fed-451, Fed-455

- Election
- • Gifts, Fed-453
- • Income, Fed-452 to Fed-453
- Refusal to accept election, Fed-453

Community college

- Defined, NB-3

Company, the (or a)

- Defined, Fed-25, Fed-62, Fed-70

Complainant

- Defined, Fed-4

Conflicts of interest prohibited, BC-4

- Employee, BC-4
- Extended care facility, BC-4
- Patient, BC-4
- Personal representative, BC-4.1
- Private hospital, BC-4.1

Confusing

- Defined, Fed-87

INDEX

Congregation

- Defined, Fed-454

Consent orders, ON-50.2

Contract

- Validity of, MB-3

Contribution

- Defined, AB-5, SK-1
- Gross, AB-27, AB-28
- Holding in trust, AB-9
- Order compelling proper use of, AB-22 to AB-23

Contributory

- Defined, ON-52.61

Control list

- Defined, Fed-279

Convention

- Defined, Fed-292

Convention for the Protection of Cultural Property in the event of armed conflict and its protocols, Fed-292 to Fed-294, Fed-299

Conviction

- Defined, AB-10, AB-12

Corporate names, Fed-87 to Fed-92

- Confusion, Fed-88
- Consideration of whole name, Fed-88
- Deceptively misdescriptive, Fed-90
- Not prohibitive, Fed-91, Fed-92
- Prohibited, Fed-88 to Fed-90
- Reservation of, Fed-88

Corporation, *See also* Shareholder

- Agent
- • Contract of, binding, Fed-34
- Amalgamation, Fed-424
- • Patronage dividends, Fed-426
- Annual returns, Fed-55 to Fed-60
- Approval of, ON-6
- Attorney
- • Acts of binding, Fed-34

INDEX

- Audit, Fed-54 to Fed-55
- Auditor, Fed-53
- Authorization to affix seal, Fed-34
- Books
 - • Accounting, Fed-52
 - • Contents of, Fed-47
 - • Neglect to keep, Fed-49
- Charter
 - • Forfeiture of, Fed-37
 - • Surrender of, Fed-37 to Fed-38
- Defined, Fed-62, Fed-85, Fed-625, ON-52.2, MB-2, NB-13
- Derivative action, *See* **Derivative Action**
- Director
 - • Indemnified, Fed-44
 - • Interested in contract with company, Fed-44 to Fed-45
 - • Liability, Fed-45 to Fed-46
 - • • Amount recoverable, Fed-537
 - • • Contribution, Fed-537
 - • • Failure to deduct, Fed-536
 - • • Limitation period, Fed-537
 - • • Limitations on, Fed-537
 - • • Preference, Fed-537
- Evidence, Fed-58
 - • By-laws, evidence of, Fed-58
 - • Books as, Fed-57
 - • Proof
 - • • Declaration or affidavit, Fed-58
 - • • Incorporation, Fed-58
 - • • Matters in letters patent, Fed-58
 - • • Service, Fed-58
- Forms, Fed-60
- Foundation, MB-5
- Gifts, Fed-429 to Fed-434
 - • Capital property, Fed-433, Fed-442
 - • Partnership, Fed-433
 - • Proof, Fed-432
- Head office, Fed-35
- Inquiries, Fed-4
- Inspections, Fed-50
- Investigation, *See* **Investigation**
- Large
 - • Tax on, Fed-515
- Letters patent
 - • Alterations, Fed-28
 - • Corrections, Fed-28
 - • Date of existence, Fed-29

INDEX

- • Establishing conditions precedent, Fed-28
- • Notice to be published, Fed-28
- Mortgages, Fed-40 to Fed-42
- • Entry of satisfaction, Fed-42 to Fed-43
- • Register of, Fed-43
- • • Right of debenture holders to inspect, Fed-43
- • Right to inspect instruments, Fed-43
- Name, Fed-35
- • Change of, Fed-37, Fed-631
- • Identical name, Fed-36 to Fed-37
- Non-resident
- • Exempt corporations, Fed-535
- Offences and penalties, Fed-59, Fed-297
- Officers, Fed-298
- Official seal, Fed-34
- Perpetual debenture, Fed-39
- Powers, Fed-29, Fed-632, MB-1
- • Applications to extend or reduce, Fed-32 to Fed-33
- • Borrowing, Fed-39, Fed-638
- • Delegation, Fed-39
- • Incidental and ancillary, Fed-29 to Fed-32
- • Re-issuing debentures, Fed-39 to Fed-40
- Preliminaries, Fed-27
- Procedure
- • Action between shareholders and company, Fed-58
- • Cases where use of seal not necessary, Fed-58
- • Service of notice to shareholders, Fed-58
- • Setting forth incorporation, Fed-58
- • Time from which service rendered, Fed-58
- Public bodies
- • Exemption from taxation, Fed-465 and Fed-466, QC-19 to QC-23
- Receiver, order appointing, Fed-42
- Registration and transfer offices, Fed-62 to Fed-63
- Regulations, Fed-60
- Relief, Fed-64
- Seal of office, Fed-28
- Tariff by Governor in Council, Fed-59
- Taxable income
- • Deductions, QC-4
- • • Change in control of corporation, QC-16
- • • Limitations of, QC-9
- • • Maximum amount, QC-8 and QC-9
- Taxation
- • Dividends received, Fed-425 to Fed-426
- Winding-up, Fed-57
- • Costs, Fed-27, Fed-65

INDEX

- • Grounds for, Fed-27, Fed-59
- • Subsidiaries, Fed-428
- Without share capital, Fed-60 to Fed-62

Corporations Act, MB-8

Court

- Defined, Fed-25, Fed-221, ON-52.2, SK-1
- Powers of, ON-3

Creditor

- Defined, Fed-626

Criminal breach of trust, Fed-260

Crown

- Defined, SK-21

Culpable conduct

- Defined, Fed-502

Cultural property

- Defined, Fed-299
- Designation of, Fed-296
- Foreign, Fed-294 to Fed-295
- Gift of, QC-13 to QC-14

Cultural property agreement

- Defined, Fed-294

Custom's officers

- Application of powers under *Customs Act*, 298
- Duties, Fed-298

Day

- Defined, ON-52.2

Debenture

- Defined, Fed-26

Debt obligation

- Defined, ON-52.2

Deceptive marketing practices

- Determination of reviewable conduct, Fed-221 to Fed-224
- • Aggravating factors, Fed-222

INDEX

- Appeals
 - Disposition of, Fed-228
 - Federal Court of Appeal, Fed-228
 - Provincial Court of Appeal, Fed-228
 - Question of fact, Fed-228
- Consent agreement, Fed-227
 - Registration, Fed-227
 - Effect of registration, Fed-227
 - Rescission or variation of, Fed-227
 - Terms, Fed-228
- Court powers, Fed-228
- Duration of order, Fed-222
- Evidence, Fed-227
- Meaning of subsequent order, Fed-223
- Mitigating factors, Fed-222
- Proceedings commenced under section 52 or 52.01, Fed-228
- Purpose of order, Fed-222
- Rescission or variation of order, Fed-228
- Saving, Fed-221, Fed-222
- Temporary order, Fed-225
 - Duration, Fed-225
 - Duty of Commissioner, Fed-226
 - *Ex parte* application, Fed-226
 - Duration of *ex parte* application, Fed-226
 - Notice of application by Commissioner, Fed-226
- Unpaid monetary penalty, Fed-228
- Misrepresentations, Fed-218 to Fed-219
 - Deemed representations to public, Fed-220
 - General impression to be considered, Fed-221
 - Ordinary price
 - References to time, Fed-219
 - Suppliers generally, Fed-219
 - Suppliers own, Fed-219
 - Representations accompanying products, Fed-220
 - Saving, Fed-219
- Promotional contests, Fed-220

Deed of conveyance, MB-18

Delivery

- Defined, Fed-640

Department

- Defined, Fed-26

INDEX

Department of Justice and Public Safety

- Gaming Control Branch, NB-20

Derivative action, Fed-4

- Conditions precedent, Fed-4
- Powers of court, Fed-4

Derivative organizations, ON-53

Described mineral specimen

- Defined, Fed-319

Design

- Defined, Fed-332

Designated gift, *See* Gifts

Designated university

- Defined, NS-3

Director

- Defined, Fed-26, Fed-626, ON-5
- Removal of, Fed-630

Disbursement excess

- Defined, Fed-494, QC-36
- Rule regarding, Fed-494
- Use of, QC-36, QC-41

Disbursement quota

- Calculation of, QC-34 and QC-35
- Defined, Fed-478.1, QC-24, QC-33 to QC-35, QC-40

Discontinued action, Fed-5

Discrete purpose

- Defined, BC-01

Discrete purpose charitable property

- Defined, BC-01

Distinctive

- Defined, Fed-87

Document

- Defined, Fed-26, Fed-85, ON-52.116

INDEX

- Format of, Fed-85 to Fed-86

Donation period

- Defined, AB-37

Donations

- Food, NB-1, ON-51
- • Liability of agent, ON-51
- • Liability of director, ON-51
- • Liability of donor, ON-51
- • Non-application, ON-51
- Non-qualifying security, Fed-415 to Fed-416
- Notice to be given to Public Guardian and Trustee, ON-43
- Personal hygiene, NB-1

Donee

- Prescribed, Fed-619

Donor

- Defined, BC-01

Donor fund-raiser

- Defined, AB-5, AB-15
- Duty, AB-15
- Information, AB-16, AB-37, AB-37
- Representations, AB-16

Donor list, AB-15, SK-10

- Defined, AB-15, SK-10

Drawing

- Defined, Fed-326

Dress

- Defined, Fed-323

Ecological gifts, *See also* **Total ecological gifts**

- Defined, Fed-416
- Deductions for gifts of, Fed-433
- Dispositions of
 - • Part dispositions of, Fed-416
- Redetermination of, Fed-445
- Taxable capital gain, Fed-413 to Fed-415
- Tax payable, Fed-530

INDEX

Educational institution

- Defined, MB-5, NB-3

Effect of Act, NS-1

Election, *See* Stock option benefits

Electronic

- Defined, ON-52.116
- Message, defined, Fed-212

Eligible donee

- Defined, Fed-517

Employees' charity trust

- Defined, Fed-618 to Fed-619

Enduring property

- Receipts, Fed-615, Fed-616 to Fed-618

Entity

- Defined, Fed-212, Fed-244, Fed-626
- List of
 - • Amendment to name, Fed-248.7
 - • Establishment of, Fed-248.7
 - • Deeming, Fed-249
 - • Evidence, Fed-249
 - • Foreign information
 - • • Admission of, Fed-249 to Fed-250
 - • • Return of, Fed-249
 - • • Use of, Fed-250
 - • Judicial review, Fed-248.8
 - • Mistaken identity, Fed-250
 - • • Issuance of certificate, Fed-250
 - • New application, Fed-249
 - • Publication, Fed-249
 - • Recommendation, Fed-248.7
 - • Reference, Fed-248.8
 - • Review, Fed-249
 - • • Validity, Fed-249

Equity share

- Defined, Fed-26

Estates and trusts

- Information returns, Fed-615

INDEX

Event of default

- Defined, Fed-656

Evidence, Fed-297

Excluded activity

- Defined, Fed-503

Executor or trustee

- Application where in default, ON-44 to ON-45
- Auditing accounts as to charitable legacies or grants, ON-44
- Conflict of interest, Fed-657
- Duties, Fed-659
- Evidence requirements of, Fed-658
- Furnish information to Public Guardian or Trustee, ON-44
- Qualifications, Fed-657
- Removal of, Fed-657
- Social investment, ON-50.1

Expenditure

- Amount of, Fed-460
- Defined, Fed-458

Expert examiner

- Defined, Fed-279
- Designation of, Fed-281

Export permit, Fed-360

- Alterations, Fed-283
- Application for, Fed-357 to Fed-360
- Defined, Fed-279
- Deposit of copy, Fed-283
- Determination by expert examiner, Fed-282
- Determination by permit officer, Fed-282
- Immediate issue of, Fed-281
- No permit for two years, Fed-283
- Object included in control list, Fed-282
- Object not included in control list, Fed-282
- Removal of object from Canada, Fed-360 to Fed-361
- Terms and conditions, Fed-360

Facilitation

- Defined, Fed-246

False statement

- Defined, Fed-505

INDEX

False statement in application, PE-3

Family

- Defined, Fed-454
- Members, specification of, Fed-455

Federal Court of Appeal

- Appeals to, Fed-508 to Fed-513
- No jurisdiction, Fed-513
- Summary disposition, Fed-513

Fiduciary

- Defined, Fed-640

Financial institution

- Defined, Fed-449

Financial year

- Defined, ON-52.2

First protocol

- Defined, Fed-292

For greater certainty

- Defined, Fed-246

Foreign cultural property

- Defined, Fed-294

Former licensee

- Defined, SK-9

Former representative

- Defined, SK-9

Fossil

- Defined, Fed-319

Fossil amber

- Defined, Fed-319

Foundation

- Accounts, NS-5, NS-6
- Administration, AB-3, SK-23
- Agent of Her Majesty, BC-20, MB-5
- Annual report, AB-4, MB-8, NB-5 and NB-6, NS-6, ON-67, SK-24

INDEX

- Audit, MB-8, NB-5, SK-24
- • Annual, BC-44
- • Expenses of, MB-8, NB-6
- Auditor, NB-5, NS-5, ON-67
- Board of directors, ON-65
- Board of trustees, AB-2, BC-37, MB-6, NB-5, SK-22, SK-23
- • Appointment, AB-2, AB-3, BC-37, NB-4, SK-22
- • Chairperson, BC-13, MB-7, SK-22.1
- • Interim chairperson, MB-7
- • Majority, MB-6
- • Powers, NB-3
- • Quorum, MB-7, NB-4
- • Reappointment, AB-3, BC-37, MB-6
- • Reimbursement, AB-3, NB-4
- • Reimbursement for expenses, MB-7
- • Revocation of appointment, MB-7
- • Term of office, BC-41, MB-6
- • Vacancy, BC-41, SK-22 to SK-22.1
- Body corporate, NB-3, NS-3
- Borrowing, BC-43
- By-laws, AB-3, BC-42, MB-7, NB-5, SK-23
- Chairman, NS-4
- Capacity to contract, SK-22
- Capital, BC-14, NS-3
- • Transfer of, NS-5
- Corporation, AB-2, ON-65, SK-21
- Crown agent, AB-2, ON-65, SK-22
- Defined, AB-1, BC-41, MB-5, NB-3, NS-3, SK-21
- Donor, directions of, AB-3, AB-4, MB-7, SK-23
- Effect of gift, devise, bequest, NS-5
- Establishment, AB-1, AB-2, MB-5, NB-3, NS-3, ON-65, SK-21
- Fiscal year, AB-4, MB-8, NB-5, NS-5, ON-67, SK-24
- Fund, AB-3, MB-6, NB-4
- • Distribution of, BC-43 and BC-44
- Gift intended for benefit of foundation, NS-6
- Grants, NB-4
- Immunity from liability, SK-23
- Indemnification, ON-67
- Investment counsel, BC-43
- Investment powers, BC-14, BC-43
- Investments, SK-23
- Liability, AB-4
- • In tort, SK-22
- • Of members, BC-39
- Membership, NS-3, NS-4
- • Ceasing to be, NS-4

INDEX

- • Effect of vacancy, NS-4
- • Expenses, NS-4
- • Term of office, NS-4
- Name, NS-3
- Objects, NS-3, ON-65
- Operating expenses, NB-6
- Policy directives, ON-66
- Powers, AB-2, BC-42, MB-5, NB-3, NS-4, SK-21
- Property
 - • Distribution of, BC-43 and BC-44
 - • Use of, NS-4
- Purposes, AB-2, BC-38, MB-5, NB-3, SK-21
- Regulations, AB-4, NB-5, NB-6, NS-6, ON-67
- *Regulations Act*, NS-6
- Shareholder, NS-3
- Staff, BC-44
- Taxation exemption, BC-44, NB-6, NS-6
- Trustees
 - • Appointment, NB-3, NB-4
 - • Liability of, MB-7 to MB-8
 - Use of funds, NS-4
- Winding-up, NB-6

Fund

- Defined, MB-5

Fund-raising agreement, SK-10, SK-11

- Defined, AB-5, SK-1
- Duty to enter into, AB-14
- Requirements, AB-14 to AB-15

Fund-raising business

- Accounting, SK-11, SK-12
- Appeals
 - • Court, to, SK-14
 - • Court of Appeal, SK-14
 - • Decision, SK-14
 - • • Minister, of, AB-21
- Documents to be filed, SK-14
- Stay, SK-15
- Bonds, AB-24 to AB-25
- Compensation for loss, AB-23
- Defined, AB-5, AB-12, SK-1, SK-2
- Disclosure
 - • By registrar, SK-16
 - • By Minister, AB-21

INDEX

- Donor list, AB-13
- Evidence, SK-16
- Existing bonds, AB-38
- Extra-provincial corporations, SK-15
- False statements, AB-22
- Financial statements and returns, AB-8
- Financial year, AB-11 to AB-12
- Fundraising agreement, AB-14
- Holding contributions in trust, AB-9
- Immunity, SK-18
- Information to be provided on request, SK-15
- Inspections, AB-16 to AB-19
 - Initiating, AB-18
 - Injunction, AB-19
 - Inspectors, AB-16
 - Ministerial powers, AB-19, to AB-20
 - Order allowing, AB-17 to AB-18
 - Order to assist, AB-18 to AB-19
 - Records, AB-17
- Investigations
 - Costs outside of Saskatchewan, SK-13, SK-14
 - Registrar, by, SK-12, SK-13
 - Warrant, SK-13
- Liability, protection from, AB-24
- License, AB-32
 - Application for, SK-3
 - Cancellation, SK-4
 - Changes in information, AB-13
 - Expiry, AB-13, SK-4
 - Financing security requirement, SK-4 to SK-6
 - Grounds for refusing, AB-12, AB-13
 - Issuance of, AB-12, SK-3
 - Not transferable, SK-4
 - Notice to applicant, AB-13
 - Refusal to issue or renew, SK-3, SK-4
 - Renewal of, AB-12, SK-3
 - Requirement, SK-3
 - Suspension, SK-4
 - Terms and conditions, SK-4
- Licensee
 - Annual financial statement by, SK-12
 - Audit of, SK-6
 - Notify registrar of change of circumstances, SK-6, SK-7
- Offences, AB-22 to AB-23, SK-17, SK-18
- Order compelling proper use of contribution, AB-22
- Penalties, SK-17, SK-18

INDEX

- Prohibitions, AB-20, SK-16, SK-17
- Receipts, AB-8
- Records
 - Copies, SK-13
 - Duty to maintain, AB-7 to AB-8, SK-9, SK-10
 - Production of, SK-13
- Registrar
 - Notification by, SK-7
- Registration, AB-10
 - Changes in information, AB-11
 - Expiration of, AB-11
 - Grounds for refusing, AB-10, AB-11
 - Notice to applicant, AB-11
- Regulations, AB-21, AB-27 to AB-39, SK-18, SK-19
 - Expiry, AB-39
- Security, AB-13
 - Claims, AB-32
 - Admission but no payment, AB-34
 - Appeal of
 - Application by claimant, AB-33, AB-34
 - Arbitration, AB-35
 - Appealing award, AB-36
 - Claimant becoming valid under award, AB-36
 - Claimant obtaining judgment, AB-36
 - Decision provided to Minister, AB-35
 - Failure to comply
 - Claimant, AB-35
 - Fundraising business, AB-35
 - Before June 1, 2000, AB-38
 - Late, extinguishment of, AB-37
 - No reply, AB-34
 - Minister's jurisdiction when business disputes claim, AB-34
 - Notice, AB-34
 - Proceeds of, AB-36, AB-37
 - Remainder of, AB-37
 - Return of cash, AB-37
 - Valid unpaid, AB-33
 - Declaring security forfeit, AB-33
 - Solicitations by, AB-12
 - Standards of practice, AB-15
 - Compliance with, AB-15
 - Suspension, cancellation
 - Grounds, AB-19
 - Terms and conditions, complying with, AB-21
 - Transitional, AB-24, SK-19
 - Trust requirements, AB-31

INDEX

- Use of, AB-10

Gaming assistant

- Breach of contract, NB-33
- Breach of licence, NB-33
- Change of address, NB-32
- Charges or convictions, NB-32
- Inspections, NB-34
- Refusal to register, NB-29
- Registration, NB-27
- Restrictions, NB-27

***Gaming Control Act*, NB-13**

- Adjudicator, NB-13, NB-21
- • Court order, compliance, NB-38
- • Hearing request, NB-38
- ALC, NB-13
- Casino operator, NB-13
- Corporation, NB-13
- Gaming premises operation, NB-33
- Hearings, NB-21
- Inspector, NB-13, NB-34 to NB-35
- • Information, NB-35
- • Obstruction, NB-35
- • Removal of documents, NB-35
- Licence, NB-13
- Licensee, NB-13
- Limitation period, NB-40
- Lottery scheme, NB-13
- Minister, NB-13
- Offences, NB-39
- Penalties, NB-40
- Purpose, NB-14
- Refusal to register gaming assistant, NB-29
- Refusal to register supplier, NB-28
- Registered gaming assistant, NB-14
- Registered supplier, NB-14
- Regulations, NB-42 to NB-45
- Registrar, NB-14
- Service, NB-41
- Terms of registration, NB-30
- Testimony exemption, NB-41

General permit, Fed-283 to Fed-284

- Application for, Fed-363
- Declaration, Fed-363, Fed-364

INDEX

- Defined, Fed-279

Gifts, *See also* Charitable donations

- Capital or immovable property, Fed-442
- Deduction by individuals, Fed-439 to Fed-441
- Deemed, Fed-441 and Fed-442
- Designated, defined, Fed-478.1
- In year of death
 - before 2016, Fed-440
 - after 2015, Fed-440
- Life insurance, Fed-441
- Ordering, Fed-439
- Proof of gift, Fed-439

Gifting arrangement

- Defined, Fed-539

Give

- Defined, BC-01

Good faith

- Defined, Fed-640

Good faith purchaser

- Defined, Fed-640

Goods

- Defined, MB-1

Grants

- Amount, MB-9
- Application for, MB-9
- Centennial
 - Effect of, MB-9
 - Conditions, MB-9
- Loans and, Fed-291 to Fed-292
- Making of, MB-9
- Other organizations, MB-9
- Terms, MB-9

Graphic record

- Defined, Fed-332

Gross compensation

- Defined, Fed-503

INDEX

Gross contributions

- Calculation of, AB-27 to AB-28
- Defined, AB-5

Gross entitlements

- Defined, Fed-503

Gross revenue, rules for determining. Fed-476

Hand-carried weapon or piece of ordnance

- Defined, Fed-323 to Fed-324

Her Majesty

- Binding on, Fed-280

Hold

- Defined, BC-01

Holder

- Defined, Fed-640

Home for the aged

- Additional grants, ON-13
- Affidavits, ON-24, ON-52.124
- Appeal of determination
 - Appeal to Divisional Court, ON-24
 - Board of Appeal, ON-22 to ON-23
- Approval of corporation, ON-6
- Approval of building, ON-7
- Books, inspection of, ON-29
- Evaluation and survey, ON-10
- Excessive charges prohibited, ON-14 to ON-16
- Forms, ON-42
- Fundamental principle, ON-7 to ON-10
- Grant for construction of buildings or additions, ON-11, ON-12
- Grants for acquisition of buildings, ON-12
- Inspection of, ON-29 to ON-32
 - Warrant to inspect, ON-32 to ON-33
- Inspector
 - Protection from personal liability, ON-33
- Maintenance grants, ON-12
- Minister taking control, ON-35 to ON-36
- Notice to residents, ON-25, ON-26
- Operating subsidy, ON-12 to ON-13
- Placement co-ordinator, ON-18 to ON-21
 - Liability, ON-21

INDEX

- • Notice of determination, ON-22
- Plan of care, ON-24, ON-25
- Posting information, ON-26
- Protection from reprisals, ON-33
- Quality management, ON-25
- Recovery of charge, ON-16 to ON-18
- Regulations, ON-36 to ON-42
- Resident responsible for payments for accommodation, ON-16
- Residents' bill of rights, ON-7 to ON-10
- Residents' council, ON-26, ON-27
- • Assistant, ON-28
- • Immunity, ON-29
- • Information and assistance, ON-29
- • Meeting, ON-27
- • Powers, ON-28
- Restrictions on approved corporation, ON-10 to ON-11
- Service agreement, ON-14
- Suspension and revocation of approvals, ON-33 to ON-35
- Veterans, ON-21
- Warrant, ON-32 to ON-33

Hospitals

- Abortion services,
 - • generally, BC-15
 - • to be provided by listed hospitals, Schedule [1]
- Administrator, appointment of, BC-26 and BC-27
- Board of management, definition of, BC-1
- Chief inspector,
 - • ability to request reports, BC-18
 - • definition of, BC-1
- Constitution and by-laws of,
 - • approval of by Minister, BC-2
 - • Changes to, BC-16
- Day's treatment, definition of, BC-1
- Examining board, appointment of, BC-26 and BC-27
- Exercise of borrowing power, BC-3
- Failure to comply with Act or Regulations, BC-29
- Financial assistance of, BC-24 to BC-25
- Government representatives, appointment of, BC-3
- Hospital, definition of, BC-1
 - • Duties of, BC-3 and BC-4
 - • Requirements for, BC-2 and BC-3
- Hospital appeal boards, BC-18 to BC-23
- Hospital land, BC-27
- Hospital societies, BC-16 to BC-18
 - • Alter, BC-16

INDEX

- • Annual requirement, BC-17
- • Approval required, BC-17
- • Constitution, BC-16
- • Director, BC-16
- • Hospital purpose society, BC-16
- • Hospital society, BC-16
- • Society, BC-17
- House, definition of, BC-4.2
- Inspector,
 - • definition of, BC-1
 - • power to appoint, BC-16
- Liability of medical staff committee, BC-16
- Licensed community care facility, definition, BC-2
- Licensed hospital, definition of, BC-4.2, BC-4.3
- Medical students, BC-18
- Occasional skilled care, definition of, BC-4.2
- Patient,
 - • definition of, BC-4.2
 - • records of, BC-26
- Penalties, BC-5, BC-27
- Personal care, definition of, BC-4.2
- Practitioner, definition of, BC-2
- Private hospital,
 - • Advertisement for, BC-9 to BC-10
 - • Application process for, BC-5
 - • Burden of proof, BC-14
 - • Definition of, BC-4.2
 - • Fee for, BC-6
 - • Inspections BC-13, BC-13 to BC-14
 - • Inspection reports, BC-13
 - • License for, BC-4.3, BC-6
 - • • Conditions for granting of, BC-6
 - • • Penalties, BC-14
 - • • Revocation of, BC-8 to BC-9
 - • • Transfer of, BC-7 to BC-8
 - • Licensed hospital
 - • • unauthorized use of, BC-14
 - • Register of patients, BC-12
 - • Removal of dead persons, BC-13
 - • Structural changes to, BC-10
 - • Superintendant of, BC-11 to BC-12
- Regulations, BC-29 to BC-31
- Treatment of communicable diseases by, BC-3
- Tubercular patients, BC-16

INDEX

Hospital institution

- Defined, MB-5

Hostel

- Defined, ON-5

Human Rights

- Exemptions from Code, BC-33

Income, Computation of

- Accumulation of property
 - • For particular purpose, QC-35
 - • Deductions not allowed, QC-36
 - • Gifts not included, QC-35
- Deductions permitted, Fed-428 and Fed-429
 - • Charitable gifts, Fed-429
 - • Ecological gifts, Fed-431, Fed-433
 - • Employee option securities, Fed-428
 - • Gifts by corporation, Fed-429
 - • Gifts by partnership, Fed-433
- Amounts to be included, Fed-418
- Eligible travel period, definition of, Fed-421
- Expenses
 - • Exceptions, Fed-419 to Fed-420
 - • Food or entertainment, Fed-418.1
- Fees
 - • Convention, Fed-420
- Inadequate considerations, Fed-421 to Fed-424
- Investment income of certain clubs, Fed-474
- Long-haul truck, definition of, Fed-421
- Long-haul truck driver, definition of, Fed-421
- Other sources of
 - • Amounts to be included, Fed-418
 - • • Development programs, member registered national arts service organizations, Fed-418
 - • • Employee life and health trust, Fed-418
 - Reserves, Fed-424
- Special cases
 - • No deduction allowed, Fed-413
 - • Taxable capital gain and allowable loss, Fed-413 to Fed-417
- Specified percentage, definition, Fed-421
- Specified place, Fed-421
- Taxable dividends, Fed-425 and Fed-426

Iconographie object

- Defined, Fed-332

INDEX

Income tax certificate, Fed-290

Incorporator

- Defined, Fed-626, ON-52.2
- Requirements on individuals, Fed-629

Indian Band

- Defined, MB-9
- Gaming commission, NB-10

Individual

- Defined, ON-52.2

Ineligible individual

- Defined, Fed-480
- Refusal to register, Fed-495

Information

- Defined, Fed-163

Information returns, Fed-477, QC-36 to QC-36.1, QC-42

- Estates and trusts, Fed-615
- Promoters, Fed-560 to Fed-561
- Registered Canadian amateur athletic associations, QC-36.1 to QC-39

Inspector

- Defined, BC-2, ON-29
- Power to appoint, Fed-52
- Report to be evidence, Fed-52

Institution

- Defined, Fed-279, MB-5, NB-3

Interest

- Defined, SK-16

Interest in a business

- Defined, ON-1

Interim costs, Fed-5

Inspector

- Corporate relationships, ON-52.4 to ON-52.5
- Period of days, ON-52.4

INDEX

Invertebrate fossil, Fed-320

Investigation, Fed-1, ON-3

- Compelling evidence, Fed-51
- Consent to publish proceedings, Fed-2
- Copy of report, Fed-3
- Court powers, Fed-4
- Criminating statements, Fed-3
- Exchange of information, Fed-3
- Expenses, Fed-52
- Grounds, Fed-2
- Hearings *in camera*, Fed-2, Fed-3
- Inspector, power of, Fed-3
- No security for costs, Fed-2
- Notice to director, Fed-2
- Privilege
 - Absolute, Fed-3
 - Solicitor-client, Fed-3
- Securities
 - Ownership of, Fed-49 to Fed-50
 - Where default occurs, Fed-50

Judge

- Defined, Fed-26, Fed-163, Fed-249
- Powers of, MB-17

Land

- Acquiring and dealing with, BC-38 to BC-39
- Acquisition and holding of, ON-53
- Holding of, BC-38, MB-11
- Leasing, BC-38, MB-15
 - Consent required, BC-38, MB-15
 - Renewal of, MB-15
- Mortgaging, BC-9, BC-38, MB-14
- Power to convey, MB-16
- Sale of, MB-15
 - Confirmation of irregular, MB-16
 - Sanction of judge required, MB-16
- Statement requirement, MB-17
- Transfers, MB-16

Leaflet

- Defined, Fed-330

INDEX

Liability, ON-52.2, NB-1

Licence

- Defined, AB-5, SK-2

Licensed

- Defined, AB-5

Licencee

- Defined, SK-2

Life estates, Fed-417

Limited partner

- Defined, Fed-458

Limited-recourse amount, Fed-458, Fed-460 to Fed-461

- Assessments, Fed-463
- Defined, Fed-458
- Information located outside Canada, Fed-462 to Fed-463
- Repayment of indebtedness, Fed-461
- Series of loans or repayments, Fed-462
- Short-term debt, Fed-462
- Timing, Fed-462

Listed entity

- Defined, Fed-244

Local board

- Defined, ON-50

Lotteries Commission

- Administration costs, NB-10
- Agent of Crown, NB-7
- Annual report, NB-11
- Audits, NB-11
- By-laws, NB-7, NB-8
- Establishment, NB-7
- Fiscal year, NB-11
- Head Office, NB-7
- Payments from Minister, NB-10
- Powers, NB-7, NB-8, NB-9
- Profits, NB-9
- Property, NB-7
- Regulations, NB-11, NB-12

INDEX

Lottery scheme

- Defined, NB-13, SK-2
- Licensing, NB-22
- Prohibition, NB-22
- Regulations, NB-19

Machine

- Defined, Fed-328

Management proxy circular

- Defined, Fed-92

Manuscript, record or document

- Defined, Fed-330

Map

- Defined, Fed-332

Marriage

- Capacity, Fed-190
- Consent, Fed-190
- Minimum age, Fed-190
- Not void or voidable, Fed-190
- Preamble, Fed-189, Fed-190
- Previous marriage, Fed-190
- Religious officials, Fed-190
- Same-sex, Fed-190

Meeting

- Defined, ON-5

Member of a congregation

- Defined, Fed-454

Memorandum of transfer, MB-19

Mentally incapable

- Defined, ON-5

Meteorite

- Defined, Fed-320

Military

- Defined, Fed-324

INDEX

Mineral

- Defined, Fed-320, AB-41

Mineral lease, AB-41

Minister

- Agreements with Band for lottery Commissions, NB-10
- Appealing decision of, AB-21
- Appointment to Lotteries Commission, NB-11
- Authority of, Fed-486
- Defined, Fed-26, Fed-163, Fed-212, Fed-279, AB-1, AB-5, MB-1, MB-5, MB-9, MB-11, NB-3, NB-7, ON-5 to ON-6, ON-52.2, PE-1, SK-2, SK-21
- Designation of lottery funds, NB-10
- Disclosure by, AB-21
- Jurisdiction, AB-34
- Order designating, Fed-393
- Payments/advances to Lottery Commission, NB-10
- Powers, AB-18, AB-19
- Report to, Fed-291

Mortgage

- Defined, Fed-26

Municipal powers, restriction on, AB-22

Museum institution

- Defined, MB-5

Musical instrument

- Defined, Fed-335

National arts services organizations, Fed-490

- Prescribed Conditions, Fed-622 to Fed-624
- Revocation of designation, Fed-491

Net value

- Defined, Fed-518

New Brunswick Lotteries and Gaming Corporation, NB-14

- Advancement of money, NB-17
- Audit, NB-17
- Bands, NB-18
- • Agreements with, NB-18
- Board, NB-13, NB-16
- Books, NB-17
- Budget, NB-17

INDEX

- By-laws, NB-17
- Chairperson, NB-16
- Costs of administration, NB-40
- Disclosure of change in officers or directors, NB-32
- Fiscal year, NB-17
- Game of chance, NB-13
- Gaming event, NB-13
- Gaming premises, NB-13
- Horse racing, support of, NB-18
- Licence, NB-13
- Licensee, NB-13
- Lotteries Commission of New Brunswick, NB-14
- Lottery scheme, NB-13
- Objects of the Corporation, NB-14
- • Agent of Crown, NB-15
- • Powers of Corporation, NB-15
- Operating expenses, NB-17
- Payments to trust funds, NB-17
- Profits, NB-17
- Property, NB-17
- Reserve, NB-18
- • Lottery schemes, NB-18
- Responsible gaming policy, NB-16
- Title of property, NB-17
- Vice-Chairperson, NB-16

Non-application, SK-2

Non-profit clubs and associations, QC-51

Non-profit corporation for scientific research

- Allowable deductions, QC-50
- Contributions and gifts to be included in income, QC-50
- Exempt, Fed-465, QC-49 and QC-50
- Filing prescribed form, QC-50
- Penalty, QC-50

Non-profit private college

- Defined, AB-1

Non-qualified investment

- Computation of interest on debt, Fed-526
- Computation of interest with respect to share, Fed-527
- Defined, Fed-482
- Share deemed to be debt, Fed-526
- Share substitute, Fed-527

INDEX

- Tax regarding, Fed-526
- Taxpayer to file return and pay tax, Fed-527

Non-resident persons

- Canadian benefits, alternative, Fed-533
- Tax, Fed-533
- Tax credits
 - Allowed, Fed-534
 - Limitation, Fed-534
 - Special credit, Fed-535
- Taxable income earned in Canada, Fed-534

Not-for-profit corporations, *See also* Body corporate, *Not-for-Profit Corporations Act, 2010*

- Articles of incorporation, Fed-629
 - Certificate, Fed-630
 - Delivery, Fed-630
 - Records in Canada, Fed-634
- Membership, Fed-695 to Fed-704
- By-laws, Fed-695
 - Fundamental amendments to, Fed-713 to Fed-725
 - Change of class or series, Fed-721
 - Extraordinary sale, lease or exchange, Fed-723
 - Voting, Fed-701 to Fed-704
- Capacity, Fed-632
 - Extra-territorial, Fed-632
- Certificates and other documents, Fed-751 to Fed-760
- Contract, Fed-632
- Corporate records, Fed-634
- Debt obligation holder, Fed-635 to 637
- Designated corporation, defined, Fed-707
- Directors and officers, Fed-633, Fed-661 to Fed-695, Fed-754 to Fed-759
 - Furnish information, Fed-711
 - Nominations, Fed-700
- Distribution of profits, Fed-639
 - Application to court, Fed-639
 - Pre-incorporation and pre-amalgamation contract, Fed-633
- Electronic documents, Fed-749 to Fed-751
- Exceptions, Fed-700
- Financial disclosure, Fed-705
 - Exception for subsidiary corporation, Fed-706
- Statements, Fed-705
- Investigation, Fed-740 to Fed-742
- Limitations, Fed-628 and Fed-629
- Liquidation and dissolution, Fed-725 to Fed-740
 - Dissolution if no property, Fed-727
 - Grounds for dissolution, Fed-728

INDEX

- • Return of property on revival, Fed-740
- Name
 - • Alternate name, Fed-630
 - • • Outside Canada, Fed-630
 - • Revoked, Fed-631
- Property, Fed-639
- Receivers, receiver-managers and sequestrators, Fed-659 to Fed-661
- Registered office, Fed-633
 - • Change of address of, Fed-633
- Remedies, offences and punishment, Fed-742 to Fed-749
 - • Oppression, Fed-744
 - • Restraining order, Fed-747
- Reorganization, defined, Fed-723

Not-for-Profit Corporations Act, 2010, ON-52.1 to ON-52.117

- Auditors, ON-52.36 to ON-52.42
 - • Vacancies, ON-52.38
- Capacity and powers, ON-52.9 to ON-52.12
 - • By-law, ON-52.11
 - • Contract, prior to corporate existence, ON-52.11
 - • Indoor management rule, ON-52.11
 - • Corporate finance, ON-52.43 to ON-52.44
 - • Directors and officers, ON-52.12 to ON-52.25
 - • Duties, ON-52.26 to ON-52.29
 - • Election and appointment, ON-52.13 to ON-52.25
 - • Financial disclosure, ON-52.42 to ON-52.43
 - • Fundamental changes, ON-52.48(2) to ON-52.60
 - • Arrangement, ON-52.59 to ON-52.60
 - • Continuance of other Ontario corporate, ON-52.53 to ON-52.58
 - • Reorganization, ON-52.58 to ON-52.59
 - • • Defined, ON-52.58
 - • General, ON-52.91 to ON-52.101
 - • Corporate certificate, ON-52.93 to ON-52.596
 - Incorporation, ON-52.6 to ON-52.9
 - Interpretation, application and administration, ON- 52.1 to ON-52.6
 - Investigation, ON-52.81 to ON-52.91
 - • Privilege, ON-52.83
 - Liquidation and dissolution, ON-52.61 to ON-52.81
 - Members, ON-52.25 to ON-52.34
 - • Calling meetings, ON-52.27 to ON-52.30
 - • Membership, ON-52.25 to ON-52.27
 - • • Issuance, ON-52.26
 - • • Termination, ON-52.26
 - Proxies, ON-52.34 to ON-52.36
 - Records, ON-52.44 to ON-52.48(2)
 - Remedies, Offences and Penalties, ON-52.83 to ON-52.91

INDEX

- • Stay, dismissal, derivative action, ON-52.84 to ON-52.85

Object

- Defined, Fed-357
- Notice of return of, Fed-361 to Fed-362
- Removal from Canada, Fed-360 to Fed-361
- Requiring copies to be deposited, Fed-362
- Shipping requirements, Fed-362

Object of applied and decorative art

- Defined, Fed-324

Object of ethnographic material culture

- Defined, Fed-323

Offences, AB-22, MB-4, ON-3, PE-1, SK-17, SK-18

- Deceptive marketing, Fed-216 to Fed-217
- Export or attempt to export, Fed-297
- False information, Fed-296
- False or misleading representations, Fed-213
- Import or attempt to import foreign cultural property, Fed-297
- Leaving Canada, Fed-258
- No transfer of permits, Fed-296
- Officer or corporation, Fed-297
- Venue, Fed-297

Officer

- Defined, Fed-26, Fed-626, ON-52.2

Official receipt

- Defined, Fed-615

Official receipt form

- Defined, Fed-615

Ordinary resolution

- Defined, Fed-626, ON-52.3

Organization

- Defined, MB-1
- Derivative, ON-53
- Exception to tax exemption, Fed-465 and Fed-466, QC-49
- Religious, See Religious organizations

INDEX

Other lawful obligations, Fed-298

Other recipient of a gift

- Defined, Fed-615

Other rights and remedies, ON-50.2

Overissue

- Defined, Fed-640

Painting

- Defined, Fed-326

Part dispositions, general rule for, Fed-416 and Fed-417

Participate

- Defined, Fed-503

Participating member

- Defined, Fed-455

Partnership

- Look-through rule, Fed-491

Patent model

- Defined, Fed-328

Penalties, MB-4, PE-3, SK-17, SK-18

- Assessment void, Fed-506
- Charitable foundation
 - Control of corporation, Fed-519
- Charities
 - Carrying on business, Fed-519
 - Increased penalty for subsequent assessment, Fed-519
- Delay of expenditure, Fed-525
- Failure to file information returns, Fed-523
- False information, Fed-523
- Incorrect information, Fed-523
 - Increased penalty for subsequent assessment, Fed-523
- Maximum amount, Fed-524
- Undue benefit, Fed-522
- Clerical services, Fed-505
- Divestiture
 - Avoidance of, Fed-520
- Employees, Fed-507
- Exception, Fed-506

INDEX

- Excess Corporate Holdings, Fed-519
- Failure to file on time, Fed-475
- False statements in respect of particular arrangement, Fed-505
- Maximum penalty, Fed-506
- Misrepresentations in tax planning arrangements, Fed-504
 - Amount of penalty, Fed-504
- Participating in misrepresentation, Fed-504
 - Amount of penalty, Fed-504
- Reliance in good faith, Fed-504
- Special rules, Fed-506
- Tax shelter, Fed-543
- Valuations, Fed-505

Permits

- Lost, Fed-364

Permit officer

- Defined, Fed-279

Permit officers

- Designation of, Fed-281

Perpetuities, AB-41 to AB-42

Person

- Defined, Fed-539, Fed-626, MB-2 to MB-3, ON-1, ON-52.3
- Registration
 - Refusal or annulment of, QC-33 to QC-34

Personal representative

- Defined, Fed-626

Personal-use property

- Disposal of
 - Excluded property, Fed-417

Photographic record or document

- Defined, Fed-332

Pictorial record or document

- Defined, Fed-332

Plant fossil

- Defined, Fed-319

INDEX

Political activities, QC-29

Political education organization

- accumulation of property, QC-47
- date of recognition, QC-46
- disbursement excess, QC-47
- disbursement quota, QC-46
- expenditure requirement, QC-46
- information return, QC-47
- qualified donee, QC-46
- recognition, QC-46
- recognized political education organization, QC-46
- taxation year, QC-46

Prescribed

- Defined, Fed-626, ON-52.3, SK-2

Prescribed debt obligation, Fed-622, Fed-626, Fed-638, Fed-641 to Fed-656

Print

- Defined, Fed-326

Printed atlas or cartographic book

- Defined, Fed-332

Printed book of photographs

- Defined, Fed-332

Printed book or pamphlet

- Defined, Fed-330

Private company

- Defined, Fed-26

Private foundation

- Defined, Fed-483, Fed-546, QC-24
- Designation as public, Fed-492
- Divestment obligation percentage, defined, Fed-478.2
- Exempt shares, defined, Fed-479
- Exempt shares, percentage, Fed-480
- Registration
 - Revocation of, Fed-487, QC-31 to QC-33
- Substituted shares, defined, Fed-486
- Total corporate holdings percentage, Fed-486

INDEX

Product

- Defined, Fed-212

Promoter

- Defined, Fed-540

Promotional agency, MB-3

- Defined, MB-1

Property

- Acquisition, NS-1
- Alienation, NS-1
- Deeming rule, Fed-486
- Defined, BC-01
- Dispositions, Fed-416 and Fed-417
 - • Return and payment of tax, Fed-531
 - • Tax payable by institution or public authority, Fed-530
- Ecological value, having, QC-6
 - • Tax payable by recipient of, Fed-530
- Excluded property, Fed-417
- Freezing, Fed-250 to Fed-251
 - • Audit, Fed-252
 - • Disclosure, Fed-251
 - • Exemptions, Fed-251
 - • Existing equities maintained, Fed-251
 - • Immunity, Fed-251, Fed-252
 - • Ministerial authorization, Fed-251
 - • Monthly report, Fed-252
 - • No civil liability, Fed-251
 - • Offences, Fed-253
 - • Regulations, Fed-252
 - • Third party involvement, Fed-251
- Gift, not at arm's length, Fed-525
- Interpretation, Fed-546 to Fed-554
- Leasing church land, BC-38
- Mortgaging church property, BC-38
- Power to sell or mortgage, NS-1
- Public bodies to receive property, ON-50
- Seizure and restraint, Fed-253 to Fed-255
 - • Appointment of manager, Fed-253
 - • Appointment of Minister of Public Works and Government Services, Fed-253
 - • Contents of application, Fed-253
 - • Destruction order
 - • • Application for, Fed-254
 - • • Manner of giving notice, Fed-254
 - • • Notice, Fed-254

INDEX

- Order, Fed-254
- Disposition of property, Fed-256
- Forfeiture order
 - Appeal of refusal to grant order, Fed-257
 - Application for, Fed-254
 - Contents of application, Fed-255
 - Dwelling-house, Fed-256
 - Granting, Fed-255
 - Motion to vary or set aside, Fed-256
 - No extension of time, Fed-256
 - Notice, Fed-255, Fed-256
 - Order refusing forfeiture, Fed-256
 - Other provisions unaffected, Fed-257
 - Priority for restitution to victims of crime, Fed-257
 - Regulations, Fed-256
 - Respondents, Fed-255
 - Third party interests, Fed-256
 - Use of proceeds, Fed-255
- Interim preservation rights, Fed-257
- Management order, Fed-254
 - Application to vary, Fed-255
 - Power to manage, Fed-254
 - Procedure, Fed-255
- Terrorist purposes, Fed-247
 - Exception, authorization, Fed-247
 - Exception, humanitarian assistance, Fed-247
 - Providing or collecting for, Fed-246
 - Providing, making available, for, Fed-247
 - Public Safety Minister, defined, Fed-247
 - annual report, Fed-248.6
 - assistance, Fed-248.4
 - authorization, Fed-247 to Fed-248.2
 - authorization amendment, Fed-248.3 to Fed-248.4
 - authorization renewal, Fed-248.3
 - authorization suspension and revocation, Fed-248.4
 - judicial review, Fed-248.5
 - notice of refusal, Fed-248.2 to Fed-248.3
 - security review, additional, Fed-248.3
 - Using or possessing for, Fed-248.7
- Use of property, ON-50

Property tax

- Non-application, Fed-517
- Transfer of, Fed-518

INDEX

Prototype model

- Defined, Fed-328

Provincial supervisor

- Defined, ON-6

Public accountant

- Appointment, Fed-708
- Defined, Fed-626
- Disqualified, Fed-707 to Fed-708
- Qualifications, Fed-707
- Removal, Fed-708
- Right to information, Fed-711
- Vacancy, Fed-708 to Fed-709

Public authority

- Defined, Fed-279

Public benefit corporation

- Defined, ON-52.3

Public bodies

- Authority to receive property for charitable purposes, ON-50
- Exemption from taxation, Fed-465 and Fed-466, QC-19

Public college

- Defined, AB-1

Public company

- Defined, Fed-26

Public foundation

- Defined, Fed-483, QC-24
- Designated by Minister, QC-29
- Designation as, Fed-490
- Designation, QC-30
- Registration
- Revocation of, Fed-487, QC-31 to QC-33

Public Guardian and Trustee

- Application to court, ON-59, ON-60
- Corporation to furnish information to, ON-44
- Application to Court, ON-44
- Executor or trustee to furnish information to, ON-45 to ON-47
- Investigation by, ON-50
- Notice to, ON-50

INDEX

- Notice of donation to be given to, ON-43
- Powers, ON-50.1
- Seal, ON-50.3

Public record

- Defined, Fed-357

Purchaser

- Defined, Fed-640

Purpose of Act, AB-6

Qualified donee

- Defined, Fed-483, Fed-548

Qualifying Journalism Organization

- Defined, Fed-484
- Designation, Fed-508
 - Date, Fed-508
 - Notice, Fed-508
 - Revocation of, Fed-508
- Failure to report, Fed-523, Fed-525
- False information, Fed-523
- Incorrect information, Fed-523
- Information returns, Fed-493
- Offences and punishment, Fed-544
- Qualified donee
 - Refusal to register, Fed-494
- Revocation of designation
 - Notice of intention, Fed-507
 - Process, Fed-507
- Tax exemption, Fed-465

Quebec amateur athletic association

- Defined, QC-37
- Generally, QC-36.1 to QC-39

Real estate or land

- Defined, Fed-26

Receipts

- Contents, Fed-616 to Fed-618

Reciprocating state

- Defined, Fed-294

INDEX

Recognized political education organization

- Defined, QC-46

Record

- Defined, Fed-212, NB-33, ON-29, SK-12

Recovered from the soil

- Defined, Fed-320

Registered

- Defined, AB-5

Registered Canadian amateur athletic associations

- Defined, Fed-548, QC-36.1
- Ineligible individual, Fed-495
- Information returns, Fed-492
- Refusal to register, Fed-495
- Revocation of registration, Fed-489, Fed-507
- • Appeal of, *See Tax Court of Canada, Federal Court of Appeal*
- • Notice of intention to, Fed-507

Registered charity

- Annulment of registration, Fed-494.1
- • Receipts issued before, Fed-494
- Defined, Fed-164, Fed-548
- Information returns, Fed-492
- Objection to proposal or designation, Fed-508
- • Clarification of, Fed-530
- Property, accumulation of, Fed-491
- Reduction of liability for penalties, Fed-529
- Refusal to register, Fed-494
- Revocation of registration, Fed-487, Fed-507 to Fed-508
- • Appeal of, *See Tax Court of Canada, Federal Court of Appeal*
- • Notice of intention to, Fed-507
- • • Deemed year-end notice, Fed-515
- Revocation tax, Fed-515
- • Non-application, Fed-517
- • Reduction in liability, Fed-528
- • Shared liability, Fed-517
- • Taxpayer liability, Fed-528
- Revoked charity to file returns, Fed-523
- Suspension
- • Application for postponement, Fed-526
- • • Grounds for postponement, Fed-526
- • Effect of, Fed-525
- • Notice of, Fed-524

INDEX

- • Notice of, with assessment, Fed-524

Registered common-law relationship

- Defined, MB-2

Registered cultural or communications organizations

- Accumulation of property, QC-47
- Disbursement excess, QC-47
- Disbursement quota, QC-43
- Gifts, QC-44
- Information return, QC-45
- Qualified donee, QC-43
- Registered charity, QC-44
- Registration, QC-44
- • Revocation of registration, QC-45 and QC-46
- Taxation year, QC-43

Registered Museums

- Accumulation of property, QC-42
- Disbursement excess, QC-41
- Disbursement quota, QC-40, QC-41
- Gifts, QC-41
- Information return, QC-42
- Qualified donee, QC-40
- Registered charity, QC-41
- Registration, QC-41
- • Revocation of registration, QC-42 to QC-43
- Taxation year, QC-41

Registered national arts service organization, QC-39

- Applicable provisions, QC-39
- Defined, Fed-548
- Recognized artistic organizations, QC-39

Registered office

- Defined, ON-52.3

Registered organization

- Defined, Fed-616

Registrar

- Appointment of, SK-2
- Certificate, NB-41
- Court order, compliance, NB-38
- Defined, NB-14, SK-2, SK-12
- Disclosure by, SK-16

INDEX

- Filing, NB-41
- Forms, NB-41
- Freeze orders, NB-36
- Gaming Control, NB-14
- Hearing request, NB-38
- Immediate compliance order, NB-37
- Inquiries and investigations, NB-28
- Investigation by, SK-12 and SK-13
- Monetary penalties, NB-38
- Collection, NB-39
- Notification by, SK-7
- Proposed compliance order, NB-37
- Register, NB-40.1
- Release orders, NB-36
- Security clearances, NB-21

Registration

- Defined, AB-5
- Cancellation request, NB-31
- Continuation of, NB-31
- Immediate suspension, NB-31
- Terms of, NB-30
- Refusal, suspension or revocation, NB-21
- • Waiting period, NB-21

Regulations, Fed-60, Fed-296, AB-24, AB-27 to AB-39, MB-4, MB-8, MB-10, NB-5, NB-6, NB-11, NB-12, NS-6, ON-36 to ON-42, ON-47 to ON-48, ON-64, ON-67, PE-3, SK-17, SK-18

- Defined, ON-6, ON-52.3
- Expiry, AB-39

Regulations Act, MB-7, NS-6

Related business

- Defined, Fed-485, QC-37

Related person

- Defined, Fed-553, ON-52.3

Relevant persons

- Defined, Fed-485

Religious denomination

- Defined, MB-1

Religious organization

- Application to court

INDEX

- • As to applicability of Act, ON-58
- • For directions where organization ceases to exist, ON-58
- Change of name, ON-58
- Conveyance
- • Former, ON-58
- • Where organizations unite, ON-57
- Defined, Fed-455, ON-53
- Instruments made pursuant to Act, ON-58
- Keeping records, ON-58
- Notice of meeting, ON-57
- Resolution, ON-57
- Subject to special Acts, ON-59

Religious society

- Defined, MB-11
- Resolution
- • Change corporate name, MB-12
- • Sale of land, MB-15
- • Signature and entry in book, MB-13
- Trustees
- • Appointment of, MB-12, MB-13
- • Conveyance to, MB-13, MB-14
- • Corporation, becoming, MB-12
- • Deeds to, MB-14
- • Equity of redemption, power to release, MB-14
- • Mortgaging land, MB-14
- • Powers of, MB-15, MB-16
- • Removal, MB-13
- • Term of office, MB-13
- • Transferring property, MB-16
- • Unincorporated, powers of, MB-13
- • Vacancy, effect of, MB-13

Reorganization

- Defined, ON-52.58

Representative

- Defined, SK-2

Request

- Defined, AB-37

Reserve

- Defined, NB-7

INDEX

Resident

- Defined, ON-6

Resident of Canada, Fed-279

Resolution

- When considered adopted, MB-11

Returns

- Defined, BC-01
- Filing, Fed-500 to Fed-501

Review Board

- Advisers, Fed-285
- Applications for export permits reviewed, Fed-286 to Fed-287
- Defined, Fed-279
- Duties, Fed-285
- Establishment, Fed-284
- Exclusion from hearing, Fed-286
- Head office, Fed-285
- Income tax matters, determination relating to, Fed-288 to Fed-289
- Information given to applicant, Fed-286
- Limitation on export permits, Fed-288
- Matters disposed of informally and expeditiously, Fed-286
- Purchase offers reviewed, Fed-286 to Fed-287, Fed-288
- Receiving information, Fed-286
- Remuneration, Fed-284
- Report to Parliament, Fed-299
- Rules, Fed-285

Same-sex partner

- Defined, ON-10

Scale model

- Defined, Fed-328

Scientific apparatus

- Defined, Fed-328

Scientific instrument

- Defined, Fed-328

Scientific Research and Experimental Development

- expenditures, Fed-413

INDEX

Sculpture

- Defined, Fed-326

Second protocol

- Defined, Fed-292

Secondary meaning

- Defined, Fed-87

Securities

- Defined, Fed-26

Security for costs, Fed-5

Send

- Defined, Fed-626

Serial

- Defined, Fed-330

Serial title

- Defined, Fed-330

Series

- Defined, Fed-626

Service

- Defined, Fed-212, NB-26

Shareholder

- Deceased
- • Transfer of shares of, Fed-38
- Defined, Fed-26, Fed-62
- Liability after dissolution of company, Fed-38
- Lists, Fed-47 to Fed-48
- Meeting, Fed-46
- • Minutes of proceedings, Fed-48 to Fed-49
- Power of court to order meeting be called, Fed-46 to Fed-47
- Receipt of taxable dividends, Fed-425 to Fed-426

Shareholder approval, Fed-5

Solicitation

- Defined, AB-6, AB-16, AB-27, SK-2
- Fund-raising businesses, by, AB-12
- Individuals, to, AB-9 to AB-10

INDEX

- Providing information during, AB-28, AB-29
- Records to be maintained, AB-29, AB-30
- • Audited financial statements, AB-30
- • Financial information return, AB-30, AB-31
- References to, AB-28
- Rules
- • Application, AB-6 to AF-7, AB-7, SK-7
- • Disclosure of information, SK-8, SK-9
- • General information, AB-8
- • Hours of, AB-7, SK-8
- • Identification card, SK-8
- • Information to be provided, AB-7, SK-8
- • Refrain from making, AB-21, SK-9

Soliciting corporation

- Defined, Fed-626
- Deemed non-soliciting, Fed-628
- Requirements in formation of, Fed-627 to 628

Sound recordings

- Defined, Fed-334

Special resolution

- Defined, Fed-26, Fed-626, ON-52.3

Special meeting

- Defined, MB-11

Spouse

- Defined, ON-10, ON-52.3, SK-17

Standards of practice

- Defined, AB-6

State party

- Defined, Fed-292

Stock option benefits, election for deferral, Fed-513 to Fed-515

Subordinate

- Defined, Fed-503

Substitute decision-maker

- Defined, ON-6

INDEX

Suppliers

- Breach of contract, NB-33
- Breach of licence, NB-33
- Change of address, NB-32
- Charges or convictions, NB-32
- Gaming premises supplied, NB-32
- Inspections, NB-34
- Name, NB-32
- Records, NB-33
- Refusal to register, NB-30
- Refusal to renew, NB-30
- Restrictions, NB-26

Supply

- Defined, Fed-212

Tag day

- Prohibition, MB-3 to MB-4

Tags

- Sale of, MB-3

Take-over bids

- Prescribed fee, Fed-112, Fed-113, Fed-114, Fed-115
- Statutory declaration, Fed-113, Fed-114

Tax (Canada-U.S.)

- Exempt organizations, Fed-135, Fed-136
- Imposed by reason of death, Fed-138 to Fed-141
- Miscellaneous rules, Fed-136 to Fed-138

Tax benefit

- Defined, Fed-504

Tax Court of Canada, Fed-290 to Fed-291

- Appeals
 - Deemed refusal to register, Fed-510 to Fed-511
 - Ecological gift, Fed-508
 - Exception, Fed-510
 - Refusal to register, Fed-509
- Extension of time, Fed-290

Tax exemptions, Fed-463 to Fed-478

- Allowable deductions, QC-50
- Becoming or ceasing to become exempt, Fed-476 to Fed-477
- Deductions, QC-50

INDEX

- Deemed election, Fed-472
- Determination of income, Fed-474
- Election, Fed-471
- Exception, Fed-471, QC-49
- Exempt corporations, Fed-465 and Fed-466, Fed-476 to Fed-477
- Income test, Fed-472
- • Votes or de facto control, Fed-473 to Fed-474
- Information returns, Fed-477, QC-47
- Municipal corporations, Fed-464 to Fed-465
- R&D Corporation, Fed-465, QC-49 and QC-50
- • Geographical boundaries, Fed-477

Tax shelter

- Application, Fed-541
- Assessments, Fed-542
- Deductions and claims disallowed, Fed-542
- Defined, Fed-540
- Identification, Fed-542
- Information return, Fed-540
- • Copies, Fed-542
- Penalty, Fed-543
- Providing number, Fed-541
- Sales prohibited, Fed-541
- Time for filing return, Fed-542
- • Special case, Fed-543

Tax shelter investment

- Defined, Fed-458.1

Taxation year

- Defined, Fed-486, QC-23, QC-37, QC-41

Taxpayer

- Defined, Fed-458.1

Taxpayer information

- Disclosure allowed, Fed-546
- Provision of information, Fed-544
- Qualified donees, Fed-544

Technical institute

- Defined, AB-1

Tektite

- Defined, Fed-320

INDEX

Telemarketing

- Deceptive, Fed-216 to Fed-217
- Defined, Fed-216
- Required disclosures, Fed-216

Telephone or electronic means

- Defined, ON-52.4

Terrorist activity

- Defined, Fed-244 to Fed-246, Fed-486
- Facilitating, Fed-259
- Leaving Canada, Fed-259

Terrorist group

- Deeming rule, Fed-486
- Defined, Fed-246
- Leaving Canada, Fed-259
- Participating in activity of, Fed-258
 - Factor, Fed-258
 - Meaning of, Fed-258
- Prosecution, Fed-257

Total charitable gifts

- Defined, Fed-435 and Fed-436, Fed-455

Total cultural gifts

- Defined, Fed-435 and Fed-436, Fed-455

Total ecological gifts

- Defined, Fed-436 to Fed-438, Fed-455

Total gifts

- Defined, Fed-438 to Fed-451

Trade, industry or profession

- Defined, Fed-212

Trade mark

- Defined, Fed-87

Trade name

- Defined, Fed-87

Transfer

- Defined, Fed-640

INDEX

Tribunal

- Defined, Fed-212

Trust

- Application for order re: carrying out trust, ON-50
- *Inter vivos*, QC-349
- Property
- • Social investment, ON-50.1
- *Trustee Act*, ON-50.1

Trust indenture

- Compliance certificate, Fed-659
- Defined, Fed-640, Fed-656
- Exculpation, Fed-659

Trustees, See also Foundations, Religious Societies

- Application, ON-64
- Appointment, BC-37, ON-54
- Assessment of damages, ON-64
- Authorization required to exercise powers, ON-55
- Cemetery, MB-12
- Control by court, BC-39
- Conveyance to, ON-57
- Conveyance to denominational board of trustees, ON-57
- Covenants, ON-56
- Defined, Fed_656, ON-53
- Delegating functions to agents, ON-63
- Duty to account, ON-57
- Easements, ON-56
- Joint, ON-55
- Liability of, ON-64
- Other Acts, ON-61
- Power
 - • To acquire and deal with property, BC-38 to BC-39
 - • To conduct actions, ON-55
 - • To enter into agreements to purchase land, ON-55
 - • To lease land, BC-38 to BC-39, ON-55, ON-56
 - • To mortgage land, ON-55
 - • To sell, ON-56
 - • To sue, BC-39
- Property vested in one person, ON-54
- Protection from liability, ON-64
- Regulations, ON-64
- Resolutions, ON-57
- Social investments, ON-50.1
- Standard of care, ON-61, ON-63

INDEX

- Statement of transactions, BC-39
- Tenure, ON-54

Type fossil specimen

- Defined, Fed-320

Type mineral specimen

- Defined, Fed-320

Valid

- Defined, Fed-640

Undertaking

- Defined, Fed-26

Undue benefits

- Defined, Fed-522

University

- Defined, AB-1, NB-3, SK-21

University foundation, *See* Foundation

Use

- Defined, Fed-87

Unanimous member agreement

- Defined, Fed-627
- Special majority, Fed-630

Validation

- Bequests, NS-1
- Devices, NS-1
- Grants, NS-1

Venue, Fed-297

Vertebrate fossil

- Defined, Fed-320

Vertebrate trace fossil

- Defined, Fed-320

INDEX

Video gaming devices, NB-8

Volunteer

- Defined, AB-6

Winding-up period

- Defined, Fed-426 to Fed-428